REPORTS ON WEALTH, DEBT, AND TAXATION: 1922.

Estimated National Wealth: 1922.
Public Debt: 1922.
Taxes Collected: 1922.
Assessed Valuation and Tax Levies: 1922.
Digest of State Laws Relating to Taxation and Revenue: 1922.
Abstract of Wealth, Debt, and Taxation: 1922.
LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,

SIR:

I transmit herewith a digest of the laws relating to taxation and revenue in the different States and the District of Columbia in 1922, which was prepared in connection with the decennial investigation on wealth, debt, and taxation authorized by the Permanent Census Act.

This digest was prepared under the direction of Starke M. Grogan, chief statistician in charge of wealth, debt, and taxation. Acknowledgment is made of the services of Prof. Carl C. Plehn, of the department of economics of the University of California, who reviewed the plan of presentation and contributed the foreword; and of Walter S. Gilchrist, who had immediate charge of the preparation of this digest of tax laws.

Respectfully,

W. M. STEUART,
Director of the Census.

Hon. HERBERT HOOVER,
Secretary of Commerce.
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FOREWORD.

This is the third digest of the revenue laws of the several commonwealths which has been compiled and published by the Bureau of the Census. The first was published in the report on wealth, debt, and taxation in connection with the Twelfth Census, and covered the laws in force in the year 1902. The second covered the laws as they were in 1912, and the present digest relates to the revenue laws in force in 1922.

The three volumes, then, make it possible to note the changes in State taxation that have come about in the past 20 years. Among the many such changes the following are outstanding:

1. The general property tax is still found to be in operation practically everywhere in the United States, but it has been modified in many States (a) to admit of improved methods of administration; (b) by introducing somewhat more flexibility in the determination of the assessed values which has been achieved notably by the establishment of State tax commissions, by modifying the rigid rule of uniformity or by direct classification of properties; (c) by new devices for reaching the tax-paying ability represented by ownership of intangible property; and (d) by an increase in exemptions.

2. The poll tax is losing ground.

3. The inheritance tax has spread to more commonwealths, has been applied more than formerly to direct heirs, and the rates have been more carefully graduated.

4. Income taxes, which were very primitive and almost wholly lacking 20 years ago, have been enacted, in varying forms, in nearly one-third of the States.

5. The number and financial importance of taxing and spending districts organized for a single purpose, such as drainage, irrigation, and roads, have increased.

There are so many other changes that an attempt to summarize further would be to rewrite the digest.

No pains have been spared to make the digest accurate, though in the nature of things there are limits upon its use. This is unavoidably true of any digest. No well trained lawyer relies on the digest of a court decision for more than a helpful suggestion of what the decision covers; to get its full significance he reads the text in full. This digest of the revenue laws, however, serves its main purpose, which is to indicate the nature of those taxes, assessed values, and the like, the figures for which are given in the general report on wealth, debt, and taxation. It will serve, if carefully consulted, to show wherein and how far the figures relating to taxes in the different commonwealths are comparable, and wherein they must necessarily differ because of fundamental differences in the tax laws.

But a word of warning must be given to all those who would use the digest for other purposes. It was impracticable to follow closely the involved language of the numerous laws, but the digest reproduces as completely as may be the meaning of the statutes; but in so doing, it is obviously impossible to reproduce every shade of meaning or to indicate every possible application and modification. Tax laws are modified by environment, by historical growth, and, more than is often recognized, by administrative practices. Thus, in one State incompleted homesteaders' settlement claims to public land may be numerous, and hence call for provisions of the tax law which would not have any meaning in a State where there never was any Federal public land. Again, the New England States differ from those of the South in framework of government and in traditions of taxation in such manner as sometimes to give very different meanings.
to provisions expressed in precisely the same words. Administrative practice quite generally sanctions assessment at far less than 100 per cent of the "true value" which the law may rigidly prescribe; and many excellent practices as to the use of maps and records of sales or transfers are followed, for the existence of which there is no statutory provision.

There are in the tax statutes as they stand not a few provisions which are dead letters, or very nearly inoperative, because superseded by other provisions, emasculated by court rulings or applicable only to conditions which once existed but no longer arise. Care has been taken not to enter any such provisions in the digest, and if any are found therein they will be only such as have been included in the officially authorized compilations by the codifiers and editors of the statutes whose conclusions as to what was the law in each State appeared to the Bureau of the Census to be reliable.

While the primary purpose of the digest is to render the tables relating to Government revenues intelligible, there is no reason why it may not serve other purposes equally well, provided the limitations above noted and others naturally inherent in a digest such as this are borne in mind. Thus, the legislator in search of a formulation for a tax law new in his State will be able to discover what other States have laws of similar intent. Tax commissions, tax experts, and scholars will likewise find in the digest guidance in making comparative studies, although they should be especially careful to consult the full text of each statute and to investigate its history, its environment, and its administration.

The vital importance of taxation to the welfare of society lends a special significance, which the recent great increase in the tax burden greatly emphasizes, to this, the third digest of State laws relating to taxation.

Carl C. Plehn.
DIGEST OF LAWS, BY STATES.

INTRODUCTION.

This report, which constitutes a part of the investigation of the Bureau of the Census on Wealth, Debt, and Taxation, presents a digest of the laws relating to taxation and revenue in the different States and the District of Columbia. It does not include Federal laws other than those locally applicable to the District of Columbia.

LAWS INCLUDED, SOURCES FROM WHICH COMPILED, AND CLASSIFICATION.

The laws included, the sources from which compiled, and the classification under which presented, are as follows:

Legislative enactments up to and including calendar year 1922.—In order that the revenue laws presented in this section of the work may be studied in their relation to the actual public receipts, to be presented in another report, the digest covers the legislative enactments, up to and including the calendar year 1922, of the various State legislatures and of the Federal Congress in so far as the laws enacted by the latter affect taxation in the District of Columbia as a municipal corporation. No attempt has been made to adopt legal phraseology used in any of the statutes, the provisions of the laws being stated as briefly and concisely as possible. The language used in the State constitutions, however, is closely followed in the summaries. The sources from which the digest has been compiled consist of the official codes and compiled statutes and session laws of the various States and of the United States Statutes at Large.

The following statement gives the names of the legislative bodies of and the regular sessions held in the various States:

<table>
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<tr>
<th>State</th>
<th>Name of legislative body</th>
<th>Regular sessions, when held; last session included in digest</th>
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1 In cases where the laws have been available, notation has been made of changes enacted by such State legislatures as held sessions during 1923.
General statutory provisions only included.—The State laws leave wide discretionary powers to the local governments as to matters relating to taxation, but in each State there are statutory provisions of a general character intended to bring about uniformity in the levy and collection of local taxes within the State. The compilations of the taxation and revenue systems as presented in this report are based upon general statutory provisions only. The provisions relating to taxation and revenues to be found in city charters or ordinances, local in character, have not been included. The compilations are therefore primarily concerned with State taxation and revenues, and county and municipal taxation and revenues are covered only in so far as they have been determined or fixed by general State legislation. In these digests the word “municipal” generally refers to those divisions of government smaller than, or ranking below, the county, as cities, towns, townships, etc.

Classification under which presented.—The material in the compilations of the taxation and revenue laws of the several States is presented, so far as possible, under fixed headings or classes. The classification used is as follows:

1. Summary of constitutional provisions.
2. General property taxes (property subject to taxation and exemptions).
3. Assessment.
4. Equalization.
5. Tax rates.
6. Collection.
7. Poll taxes.
8. Inheritance tax.
9. Corporation taxes.
11. Income tax.
12. School revenues.
13. Certain districts, other than cities or towns, in which special taxes or assessments may be levied.

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<th>STATE</th>
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INTRODUCTION.

DEFINITIONS.

The following definitions have ruled in the classification of material:

Taxes.—Taxes are enforced proportional contributions of wealth, levied and collected in the general interest of a community, from individuals and corporations by virtue of the sovereignty of the Nation or State for the support of governments and for the defrayal of all expenses growing out of the public needs. The general property tax is the common designation of the direct tax upon real property and upon other property when it is apportioned and levied by substantially the methods employed in apportioning and levying taxes upon privately owned real property. (Property, for the purpose of taxation, is generally divided into real and personal property.) A general property tax, levied at the same rate upon the greater portion of the property within the territory subject to the taxing power, is called a general levy of the general property tax. A similar tax levied upon a specified class of property within that territory is called a special levy of the general property tax, and if levied upon the property of a specified portion of that territory it is called a local levy of the general property tax. A general or special levy which is applicable for a specified purpose is further designated as a specific levy of the general property tax.

Corporation and special taxes.—Special property taxes are direct taxes which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or on any basis other than the valuation of all property of the corporation, taxes upon savings banks and kindred corporations which are levied in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies. Special property taxes also include all specific taxes upon property, as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes on vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel.

Poll taxes.—These are direct personal taxes and comprise (1) all so-called poll or capitation taxes, whether levied in specific amounts or levied as quasi property taxes based upon an arbitrary valuation of polls, (2) all so-called poll taxes graded in amounts according to occupations, and (3) all exactions of personal services, as work upon the highways or elsewhere, whether classed in statutes as poll taxes or otherwise.

Inheritance tax.—This is a tax levied upon property passing by bequest to any person or corporation, in trust or otherwise, by the intestate laws of a State, or by deed or gift, and intended to take effect after death of the grantor.

Business, occupational, professional, and miscellaneous license taxes and fees.—Business taxes are taxes upon business and business activities exacted from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in which they are engaged, or (3) by reason of some activity which constitutes a part of their business. Occupational and professional licenses, for which a tax or fee is imposed, are generally issued to individuals after passing examinations given by boards of examiners to test their qualifications for the occupation or profession in which they desire to engage.

Nonbusiness or miscellaneous license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issue of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the licensee.

Assessment.—Includes two processes: (1) Listing or enrolling, and (2) appraising or valuing the items on which the tax is based.
Equalization.—Raising or lowering the assessment or appraisal, by districts or by classes of property, in order to produce uniformity.

Tax rate.—This is the measure of the tax, fixed by the taxing authority, falling on each taxable unit.

Collection.—The process of gathering the revenues, which includes the time of payment, of delinquency, the penalties for nonpayment and delinquency, the lien of the taxing authority, and other matters relating to the enforcement of the levy.

Income tax.—This is a tax on the incomes, emoluments, profits, or on the excess over a certain amount, of individuals, firms, copartnerships, or corporations, imposed by the act known generally as the income tax law.

Districts, other than cities and towns, in which special taxes and assessments may be levied.—These are subdivisions of a county which are organized as bodies corporate for local improvement or other purposes, the costs of construction, maintenance, and operation of such improvements, and other expenses, being generally assessed against the real property in the district in proportion to benefits received.
ALABAMA.

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**Sec. 1. Constitutional provisions summarized.**—The legislature shall not tax the property of the State, counties, or other municipal corporations; cemeteries; lots in incorporated cities or towns or within 1 mile of any city or town to the extent of 1 acre, or lots 1 mile or more distant from such cities or towns to the extent of 5 acres, with the buildings thereon, when same are used exclusively for religious worship, schools, or purposes purely charitable.

The poll tax mentioned in this article (in section 178, which makes the payment of the poll tax prerequisite to the exercise of the electoral franchise) shall be $1.50 upon every inhabitant of the State over the age of 21 years and under 45 years not exempt by law, but the legislature is authorized to increase the maximum age fixed in this section to not more than 60 years. Such poll tax shall become due and payable on the first day of October in each year and delinquent on the first day of the next succeeding February, but no legal process nor any fee or commission shall be allowed for the collection thereof. The tax collector shall make returns of poll-tax collections separately from other collections.

All taxes levied on property shall be assessed in exact proportion to the value of such property, but no tax shall be assessed upon any debt for rent or hire of real or personal property while owned by the landlord or hired during the current year of such rental or hire, if such real or personal property be assessed at its full value.

The power to levy taxes shall not be delegated to individuals or private corporations or associations.

The legislature shall not levy in any one year a greater rate of taxation than sixty-five one-hundredths of 1 per cent on the value of the taxable property within this State.

No county shall be authorized to levy a greater rate of taxation in any one year on the value of taxable property therein than one-half of 1 per cent: Provided, That to pay debts existing on the 6th day of December, 1875, an additional rate of one-fourth of 1 per cent may be levied and collected which shall be appropriated exclusively to the payment of such debts and the interest thereon: Provided further, That to pay any debt or liability now existing against any county incurred for the erection, construction, or maintenance of necessary public buildings or bridges, or that may hereafter be created for the erection of necessary public buildings, bridges, or roads, any county may levy and collect such special taxes, not to exceed one-fourth of 1 per cent, as may have been or may hereafter be authorized by law, which taxes so levied and collected shall be applied exclusively to the purposes for which the same were so levied and collected.

The rate of taxation in cities, towns, villages, and other municipal corporations shall be limited to one-half of 1 per cent for current purposes; 1 per cent for debts existing December 6, 1875; in the city of Mobile, three-fourths of 1 per cent for current purposes and three-fourths of 1 per cent for debts existing December 6, 1875; in the cities of Birmingham, Huntsville, and Bessemer, and the town of Andalusia, one-half of 1 per cent for current purposes and one-half of 1 per cent for debts; in the city of Montgomery, one-half of 1 per cent for general
purposes and three-fourths of 1 per cent for debts, public schools, and public conveniences: in Troy, Attalla, Gadsden, Woodlawn, Brewton, Pratt City, Ensley, Wyland, and Avondale, an additional tax not to exceed one-half of 1 per cent; in Decatur, New Decatur, and Cullman, an additional three-tenths of 1 per cent, to be applied in Decatur to public schools, school buildings, and improvements, and in New Decatur and Cullman exclusively to educational purposes; but the additional tax in Troy and the other cities named must be sanctioned by a majority vote at special elections.

The property of private corporations, associations, and individuals shall forever be taxed at the same rates, but this section shall not apply to institutions devoted exclusively to religious, educational, or charitable purposes.

The legislature may levy a tax of not more than 2½ per cent of the value of all estates, money, public and private securities of every kind in this State passing from any person who may die seized and possessed thereof, or any part of such estate, money, or securities, or interest therein transferred by the intestate laws of this State, or by will, deed, grant, bargain, sale, or gift, made or intended to take effect in possession after the death of the grantor, deviser or donor, to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, husband, wife, brothers, sisters, children, or lineal descendants of the grantor, deviser, donor, or intestate.

The legislature shall not enact any law which will permit any person, firm, corporation, or association to pay a privilege, license, or other tax to the State of Alabama and relieve him or it from the payment of all other privilege and license taxes.

The legislature shall, by general law, provide for payment to the State of a franchise tax by corporations organized under the laws of this State, which shall be in proportion to the amount of capital stock; but strictly benevolent, educational, or religious corporations shall not be required to pay such a tax.

All poll taxes shall be applied to the support of the public schools in the respective counties where collected. The income arising from the sale of lands, donations, and escheats, together with a special annual tax of 30 cents on each $100 of taxable property which the legislature shall levy, shall be applied to the support and maintenance of the public schools, and it shall be the duty of the legislature to increase the public school fund from time to time as the necessity therefor and the condition of the treasury and the resources of the State may justify; but nothing herein contained shall be so construed as to authorize the legislature to levy in any one year a greater rate of State taxation for all purposes, including schools, than 65 cents on each $100 of taxable property; and nothing herein contained shall prevent the legislature from first providing for payment of the bonded indebtedness of the State and interest thereon out of all the revenues of the State.

The several counties shall have power to levy and collect a special tax not exceeding 10 cents on each $100 of taxable property in such counties for the support of public schools, but the rate of such tax, the time it is to continue, and the purpose thereof, shall have been first submitted to a vote of the qualified electors of the county and voted for by three-fifths of those voting at such election. The rate of such special tax shall not increase the rate of taxation, State and county combined, in any one year, to more than $1.25 on each $100 of taxable property; and nothing herein contained shall prevent the legislature from first providing for payment of the bonded indebtedness of the State and interest thereon out of all the revenues of the State.

Sec. 2. General property taxes—All tangible real and personal property and all intangible property of companies operating public utilities are subject to general property taxes for State, county, and municipal purposes.

Real property includes not only land, and city, town, and village lots, but also all things appurtenant thereto, and all structures and other fixtures so annexed or attached as to pass to a vendee by the conveyance of the land or lot.
Personal property includes all things other than real property which have any pecuniary value, moneys, credits, mortgages, and investments in bonds, stocks, joint-stock companies, or other securities. For purposes of ad valorem taxation the gross amount of sales at any auction, and the gross amount of commissions of factors, brokers, or commission merchants are treated as personal property.

The following property is exempt:

1. Public property.
2. State, county, municipal, and district bonds.
3. Cemeteries.
4. Lots and buildings used for religious worship, educational, or purely charitable purposes.
5. All school furniture and personal property used exclusively for school purposes and warrants for building and equipping schools.
6. All property of agricultural associations, and associations for the education of ministerial students, State or county fairs, stock or poultry shows, literary and scientific institutions.
7. Manufactured articles in hands of producer, including pig iron, for 12 months from time of production.
8. All property and franchises necessary for production of air nitrates for 10 years after beginning of construction of plant for such purpose.
10. Religious books kept for sale by ministers of the gospel and colporteurs.
11. Property not exceeding $25 in value consisting of cows, calves, hogs, sheep, poultry not in excess of 100, household property and sewing machines.
13. Family portraits.
15. Money on deposit in banks and solvent credits.
16. Recorded mortgages on which a privilege tax is paid.
17. Libraries not professional.
18. Religious books kept for sale by ministers of the gospel and colporteurs.
20. Property not exceeding $50 in value of deaf mutes, insane and blind persons.
22. Property not exceeding $150 in value of deaf mutes, insane and blind persons.
23. Money on deposit in banks and solvent credits.
24. Recorded mortgages on which a privilege tax is paid.

Sec. 2. Assessment.—There is one assessment list for State and county purposes (municipalities are permitted to make an annual assessment of their own). The assessment is based upon 60 per cent of the actual cash value of the property assessed and is made by a county assessor who holds office by election for a term of four years. Sworn statements of the taxpayers form the basis of the assessment, but whenever possible the assessor is required to interrogate the taxpayers personally. The assessment of property is made annually as of October 1 and must be completed by January 1 following, with a “supplementary” assessment up to the first Monday in February. Property brought into the State after October 1, unless paid for with money already assessed, must be included.

Failure to make a return is penalized, in the case of a private person, by the addition of 10 per cent to the assessment, which is made out by the assessor from such information as may be available.

The assessor is required to enter separately in the assessment book the amount of State, county, and special taxes on the aggregate of real and personal property. An abstract of the assessments is made out in triplicate by the judge of probate, and the county auditor, and when approved by the county tax adjuster or board of tax assessors, one copy is sent to the State auditor, one to the State tax commissioner, and one to the county collector.

If the adjuster discovers any property which has escaped taxation within the five preceding years, it is his duty to assess back taxes on such property, for which service he receives a special commission.

In valuing real estate the assessor must take into consideration the location of same, whether vacant or occupied, and rent, if any, derived from use of such property. No assessment may be changed to a greater or less amount for the succeeding year unless there is a change in the condition of improvements on the property.

Railroad, telegraph, and long-distance telephone companies are assessed on all their property by the State tax commission based exclusively upon the consideration of what a clear fee-simple title thereto would sell for under the conditions under which that character of real estate is held.
property is usually sold.

The assessment made by the commission is apportioned to each county on the basis of mileage. Localized property is assessed where located. The value of the franchise or intangible property of railroad, street railroad and car companies, telegraph, telephone, gas, electric light, heat, power, wharf, canal, station, terminal, and other companies operating a public utility is computed from annual statements filed with the State tax commission which form the basis of the assessment. The true cash value of the company's entire property is ascertained by taking the aggregate market or true value of all its shares of stock and adding thereto the market or true value of its entire indebtedness secured by any mortgage, lien or other charge upon its property. From 60 per cent of the value so obtained there is deducted the assessed value of the entire tangible property, real and personal, of the company, and the amount remaining is fixed by the commission as the true value for purposes of taxation of the franchise or intangible property owned by such company. Sleeping car companies which pay an $8,000 privilege tax are exempt from the franchise tax.

Capital stock.

The capital and property of associations or corporations having no capital stock are treated as "capital stock" subject to taxation. Shares of stock in corporations, other than banking associations and banks, are assessed at 60 per cent of their reasonable cash value, and if the aggregate value of the real and personal property of the corporation assessed is less than the aggregate value of the shares, the excess value of such shares is liable to taxation. The corporation pays the tax on such excess for the stockholders.

Bank stock.

Shares of stock in banks are assessed to the stockholders at 60 per cent of the cash value after deduction of the assessed value of real estate taxed to the bank. The bank pays the taxes on behalf of the stockholders. Unincorporated banks are assessed at 60 per cent of a fair and reasonable cash value of their moneyed capital.

The State tax commission which is charged with the duty of making assessments as stated above, is composed of three commissioners appointed by the governor for a term of four years. The commissioners are paid an annual salary out of the State treasury, and have general supervisory powers over the entire revenue system and over all officials concerned with taxation. The commission is empowered to revalue and reassess property, and its findings are conclusive on all tax officials and are binding unless changed by a court of competent jurisdiction. It is also charged with the duty of investigating and making recommendations as to the reform and revision of the revenue system of the State.

Sec. 4. Equalization.—There is no equalization except that made by the county tax adjusters, but the court of county commissioners, consisting of four members elected for a term of four years, and the judge of probate, constitute a board of review to hear and adjudicate all objections to the assessments, treating them as regular cases on the docket to be tried in the name of the State as plaintiff and the taxpayer as defendant. An appeal from the board's decision may be taken to the circuit court and from there to the court of appeals or supreme court. There is no State board of equalization and no equalization, so called, between counties, but the supervision of assessments by the State tax commission is intended to produce equality.

Meetings to "correct errors".

There is no equalization proper in the cities, towns, and villages, but the interendant and aldermen hold a meeting to "correct errors."

State rate.

Sec. 5. Tax rates.—The constitution limits the rate which may be levied by the State to 65 cents on each $100 of assessed valuation. The annual rate is fixed by the legislature in round numbers and the amount raised is apportioned to the various purposes (the total rate of 65 cents having during the past few years been divided as follows—30 cents for schools, 10 cents for relief of needy Confederate ex-soldiers and sailors, and 25 cents for general purposes).

County rates.

The rate for county taxation is fixed by the court of county commissioners but no county may levy in any one year a greater rate than one-half of 1 per cent of the value of the taxable property in the county except to pay off bonded indebtedness existing on the 6th day of December, 1875, for which purpose an additional tax of one-fourth of 1 per
cent may be levied, and to erect or repair county buildings and improve and maintain public roads and bridges, for which purposes a special tax of not exceeding one-fourth of 1 per cent may be imposed.

The rate for municipal taxation is limited generally by the constitution to one-half of 1 per cent of the property valuation as assessed for State purposes, and is fixed by the municipal authorities. Municipalities may levy special taxes or assessments upon property for sprinkling and sweeping streets.

The courts of county commissioners or boards of revenue of counties in which special road and bridge taxes are levied and collected remit to the municipalities 25 per cent of the taxes so collected.

Sec. 6. Collection.—State and county taxes are collected by a county tax collector, elected for a term of four years, who attends in each election precinct once each year for such purposes. Taxes are due and payable after the first day of October and become delinquent on January 1 following. If not paid by that date, interest at 8 per cent per annum is charged.

The collector's fees, costs and interest are the only penalties provided for delinquency. Delinquent taxes may be collected by seizure and sale of personal property, by garnishment, or sale of lands by the court of county commissioners.

Out of the first moneys collected for the State, the assessor and tax collector are each allowed the following commissions:

In counties where collections do not exceed $12,000, 8 per cent on the first $1,000; 4 per cent on the second $1,000; and 2 per cent on the remainder. In counties where collections are the same up to $21,000, 8 per cent on the first $1,000, and 1 per cent on the remainder. They receive the same commissions on county taxes. For making the abstract for the tax collector and the plat book, the assessor receives a commission determined by the amount of assessments. He receives 2½ per cent on collections of special taxes except school taxes for which the fee may not be less than one-half nor more than 1 per cent and in counties of more than 150,000 population, in lieu of fees $1,000 is retained by him from the 3-mill county and district taxes as salary. The tax assessor receives a fee of 50 cents for each return of property of "owner unknown" and the same amount for making demand on the taxpayer for his assessment list, to be charged to the taxpayer and collected with the taxes, also a fee of 25 cents for the issuance of the list made separately, as required by the constitution, of all those having paid the poll tax.

Municipal authorities may collect city, town, and village taxes through local collectors or may by ordinance provide for the collection of such taxes by the same officers and methods by which State and county taxes are received, but the compensation for such collection shall not exceed one-half of 1 per cent of the amount received.

Sec. 7. Poll taxes.—The State poll tax of $1.50 per annum, provided by the constitution, less expenses of levy and collection, is paid to the State treasury by the county tax collector under the supervision of the State auditor, and is expended for the benefit of the public schools. The tax is imposed on every inhabitant from 21 to 45 years of age except members of the Alabama National Guard, persons permanently disabled whose taxable property does not exceed $500, deaf mutes, insane and blind persons. All persons in the military or naval service of the United States during the World War are exempt until October 1, 1923. Apportionment of the tax is made by the State superintendent of education, and each county is entitled to all the poll taxes collected within its boundaries, subject to distribution proportionately to each township or school district and each race therein paying the tax.

All able-bodied males over 13 and under 45 years of age are liable to work on the public roads of the county, not to exceed 10 days in any one year. In case of willful failure or refusal to perform such duty, a person may be fined not less than $3 nor more than $10 per day of the required service or be imprisoned or put at hard labor for not more than 30 days. The fine and labor, an amount not exceeding $10 per annum may be accepted. No road tax is charged in counties having a population of 150,000 or more. Municipalities may levy a poll tax for road or street purposes of not exceeding $2 on each able-bodied adult male inhabitant who has resided therein three months or more.
10 TAXATION AND REVENUE LAWS—ALABAMA.

Sec. 8. No inheritance tax.—There is at present no inheritance tax although the constitution provides that the legislature may enact a law levying such a tax.

Property and license taxes.

Sec. 9. Corporation taxes.—Corporations without exception are covered, as are private individuals, by the general property tax, by the license taxes, or by both, while certain of them are also subject to special privilege taxes. The constitution provides that the legislature shall by general law provide for the payment of a franchise tax by corporations.

Every corporation organized under the laws of this State and every foreign corporation doing business therein except benevolent, educational or religious corporations must pay an annual franchise tax of 60 cents on each $1,000 of its paid up capital stock, in the case of domestic companies and of the capital employed within the State in the case of foreign corporations. The tax is paid to the State tax commission and two-thirds is retained by the State, the balance being apportioned to the counties where the business is transacted. The tax is for the calendar year, and if not paid after 30 days, a penalty of $5 per cent for each month is added. A privilege tax is also imposed for State purposes, except on domestic life insurance companies paying a capital stock tax, and building and loan associations which pay a franchise tax.

The following taxes on corporations are notable and different in character from the other license taxes.

Insurance companies, except fraternal, pay the following amounts to the insurance commissioner on gross premiums received, less those returned for cancellation. Foreign fire, $1.50 on each $100; other foreign companies, $2 on each $100; domestic companies, 50 cents per $100. Any domestic company which pays a tax on its property or shares may deduct the same from this tax. Fire insurance companies pay, in addition to other taxes, two-fifths of 1 per cent on gross premium receipts, less return premiums, for the purpose of defraying the expenses of the State fire marshal's office. Any balance remaining after such expenses are paid is transferred to the general State fund.

Express companies doing business between points wholly within the State pay a license privilege tax of $1,000 annually, but if such a company operates on less than 50 miles of railroad, the tax is $50, from 30 to 200 miles, $100, and from 201 to 500 miles, $2,000.

Streaming per per cent on capital stock is transferred annually to the counties where the business is transacted. The tax is for the calendar year, and if not paid after 30 days, a penalty of 5 per cent for each month is added. A privilege tax is also imposed for State purposes, except on domestic life insurance companies paying a capital stock tax, and building and loan associations which pay a franchise tax.

The following taxes on corporations are notable and different in character from the other license taxes.

Special taxes on certain classes of corporations.

Mutual cooperative societies or associations for farming and trucking purposes, and community telephone lines, are exempt from all corporation license taxes.

There are no corporation taxes as such imposed for municipal purposes except a tax of not to exceed $10 on sleeping-car companies.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—License fees, for the general use of the State, and imposed on all persons, partnerships, associations, or partnerships engaged in the following lines of business, and unless otherwise stated, the amount given is the charge for the license for one year. Ex-Confederate soldiers of Alabama are exempted from the payment of all license fees for yearding and hunting.

1. On business activities.

- Abstract companies, in towns or cities of 20,000 or more, $10, 10,000 to 20,000, $5; 5,000 to 10,000, $10; less than 5,000, $5.
- Barber shop, $2.50 per chair.
- Bicycles and motor cycles for rent, in cities of over 20,000, $15; 10,000 to 20,000, $10; less than 10,000, $5.
- Billboard tables, $25.
- Bill posters or advertising companies, in cities and towns of 10,000 or more, $50; 5,000 to 10,000, $25; 1,000 to 5,000, $10; less than 1,000, $5.
- Bowling alleys, $10 per alley.
- Collection agencies, in cities of 20,000 or more, $100, less than 20,000, $25.
- Cold storage, $10 per ton, according to capacity; refrigerating pipe line, $10.
- Insurance companies, except fraternal, pay the following amounts to the insurance commission on gross premiums received, less those returned for cancellation. Foreign fire, $1.50 on each $100; other foreign companies, $2 on each $100; domestic companies, 50 cents per $100. Any domestic company which pays a tax on its property or shares may deduct the same from this tax. Fire insurance companies pay, in addition to other taxes, two-fifths of 1 per cent on gross premium receipts, less return premiums, for the purpose of defraying the expenses of the State fire marshal's office. Any balance remaining after such expenses are paid is transferred to the general State fund.

- Express companies doing business between points wholly within the State pay a license privilege tax of $1,000 annually, but if such a company operates on less than 50 miles of railroad, the tax is $50, from 30 to 200 miles, $100, and from 201 to 500 miles, $2,000.

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- Express companies doing business between points wholly within the State pay a license privilege tax of $1,000 annually, but if such a company operates on less than 50 miles of railroad, the tax is $50, from 30 to 200 miles, $100, and from 201 to 500 miles, $2,000.
Commerical or mercantile agencies, $500 and $50 to each county in which there is an office; local credit reporting company, $50 and $55 to county; in cities of 25,000 inhabitants or more, and in other places, $55 to State and $12.50 to county.

Construction companies, $55 for each county in which work is done.

Cotton buyers, $25 in each county.

Cotton compresses, compressing not more than 50,000 bales, $30, more than 50,000 bales, $100.

Cotton, mules, factories, or cottonseed-oil mills where investment for plant and fixtures is less than $20,000, $10; $20,000 to $50,000, $20; $50,000 to $100,000, $50; $100,000 to $200,000, $100; $200,000 to $500,000, $250; $500,000 to $1,000,000, $500; $1,000,000 to $2,000,000, $1,000; over $2,000,000, $2,000.

Dealers in—Adding machines, typewriters, talking machines, and other small machines, in counties of more than 60,000 inhabitants, $100. Carded, $25. Cider, less than quart at retail, $5; more than quart, $10. Cigars and tobacco, in cities and towns of 35,000 or more, $25, 1,000 to 7,000, $10; all other places, $5, 20,000 to 40,000, $50; over 40,000, $100.

Coal or coke in towns or cities of over 5,000, $25; 5,000 or less, $15. Coke or coal in cities of 20,000 or more, $25; 5,000 to 20,000, $10, 5,000 or less, $5.

Horses, $20 in each county. Jockeys, in cities or towns of over 5,000, $15; 10,000 to 50,000, $25, 2,000 to 10,000, $10, less than 2,000, or within 10 miles thereof, $25.

Flutes and organs, $100 in each county, one-half of which goes to the county, dealers with permanent place of business, $100 to State, mandolins, guitars, violins, and various small instruments, $50.

Fertilizer factories, when capital used does not exceed $25,000, $50; $25,000 to $50,000, $100; $50,000 to $100,000, $200; over $100,000, $300.

Fireworks, sale of, in cities of 25,000 or more, $50; 10,000 to 25,000, $25; 5,000 to 10,000, $25; all other places, $10.

Fishing, commercial. See "Fish and game" under "Miscellaneous licenses." Prisoners' clothing, sale or manufacturing, $50; in cities of 75,000 or over, $75, 35,000 to 75,000, $50, 7,000 to 35,000, $25, 3,000 to 7,000, $15, 1,000 to 3,000, $10, less than 1,000, $5.

Fruit dealers, $5 per ton daily capacity. Ice cream manufacture. In towns of less than 7,000, $5, 7,000 to 35,000, $10, more than 35,000, $20.

Insecticides or fungicides, manufacture or sale of. Wholesale dealer or jobber, $25 to $250 according to gross amount sold or manufactured, retail dealer whose gross sales are more than $1,000, $5.

Iron, railway or furnace supplies, coal or coke, agent or broker selling, $25.

Itinerant traders, $50.

Laundries, other than those run by hand, in cities and towns of 35,000 or more, $50; 7,000 to 35,000, $25; in all other places, $15, if operated by hand, $10.

Lightning rod agents, $150 in each county, and $50 for each team or motor.

Lumber yards, in cities or towns of 100,000 or over, $100; 50,000 to 100,000, $50; 7,000 to 35,000, $25; all other places, $10.

Lumber exporter, $100.

Mines, operation of: Coal, 2 cents per ton; iron ore, 3 cents per ton, tax paid monthly to State.

Monument dealers, in each county, $5.

News companies, $20 cents per mile of track on railroad on which they operate.

News stands, $5.

Oil, illuminating, lubricating or fuel, at wholesale, one-half of 1 per cent of gross sales.

Olive and olive oil. See "Fish and game license" under "Miscellaneous." Paving, recording, or refrigeration storage, wholesale, $150.

Pawbrokers, $250. Sale of pistols not included.

Peddlers of medicines, $100 for each county, one-half to go to the county. When selling merchandise other than medicines, $15 in each county and if traveling in vehicles, $35. The following are exempt: Peddlers of unwaric only; wooden, stone, or clay hollow ware only; tanneries—Union and Confederate soldiers, disabled persons, peddlers of fish, oysters, game, fresh meats, poultry, fruit, and all farm products raised by seller.

Peddlers of drugs and itinerant doctors, $250.

Photographers, in cities or towns of 75,000 or over, $75; 5,000 to 75,000, $50; 7,000 to 35,000, $25; 1,000 to 7,000, $10; all other places, $5, traveling photographers, $5 in each county.
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Pig-iron storage companies, $50.
Pool tables for pin pool, $100; other pool tables, $25.
Pressing, cleaning, and dyeing establishments, $5 in cities of less than 10,000; $10 in cities of 10,000 to 50,000; $15 in cities of more than 50,000.

Railroad ticket brokers (except agents of a railroad company), in cities and towns of 10,000 or more, $10; less than 10,000, $5.
Real estate brokers or agents, in cities or towns of 10,000 or more, $15; 5,000 to 10,000, $10; less than 5,000, $5; if also loaning money, $30 additional.
Restaurants, in cities and towns of over 33,000 population where capital invested does not exceed $500, $10; $500 to $1,000, $20; over $1,000, $50. In cities of 4,000 to 35,000 inhabitants where capital invested does not exceed $500, $10; over $500, $15. In towns of 500 to 4,000 inhabitants, $3.
Sawmills, with capacity of 5,000 feet or less per day, $10; 5,000 to 10,000, $25; 10,000 to 20,000, $50; 20,000 to 50,000, $100; 50,000 to 100,000, $200; 100,000 to 150,000, $500; 150,000 to 200,000, $1,000; more than 200,000, $300.
Sewing-machine agents, $25 in each county and $10 for each team.
Ship broker, $50.
Shooting galleries, $25 or $5 for one month.
Skiing rinks, $25.
Slot machines, $10; "Penny Arcades" and other places where there are several machines, $10 to the State and $5 to the county, if in towns of over 20,000; if in other places, $5 to State and $25 to county.
Soft drinks—Retail: Sold in bottles, $2.50; from stand or store, in unincorporated places of not more than 4,000 inhabitants, $10; in towns and cities of 5,000 to 10,000, $15; 10,000 to 25,000, $20; 25,000 or over, $25, but if investment is $500 or less, $10. Wholesale: $15. Bottling of nonalcoholic drinks, one-foot-power crowning machine, $50, and $100 for each additional automatic crowning machine; three types, $175, $375, and $575, rated by the foot power; other types, $25 for first foot power and $100 for each additional foot power, manufacturing or vending soft drinks containing carbonic acid gas, 2 cents per pound of carbonic acid gas so used; one-third of license tax to be paid to the county.
Supply cars, $100.
Theaters, in cities of more than 3,000, $150; 20,000 to 30,000, $40; 7,000 to 29,000, $30; 3,000 to 7,000; $25; 3,000 or less, $15.
Traders and gypsies, $100 for each company per county.
Trading stamps, issuance of, to merchants, 3 per cent of gross receipts, minimum, $1.00.
Transferring passengers or baggage, if operating more than three vehicles, $30.
Vulcanizing or double treading shop for repairing motor tires, $10.
Warehouses or elevators for storage of cotton, storing not more than 5,000 bales per year, $10; 5,000 to 10,000 bales, $25; 10,000 to 25,000, $50; 25,000 to 50,000; $100; more than 50,000, $150. Warehouses, in general, $25; if serving as distributing agents, $25 additional.
Weighing machines, $5.

Occupational and professional licenses; examinations.

2. Licenses are required by the State, through various boards which generally prescribe examinations to test the qualifications of applicants, from individuals engaging in the following occupations or professions:

Accountant, certified public, $25.
Actuary, $5.
Architect, $5.
 Auctioneer, in town or city of 20,000 or more, $30; 5,000 to 20,000, $15; 5,000 or more, $25; 1,000 to 5,000, $5. "Transient auctioneer," $50.
Bond maker, $100.
Chancellor, $5.
Chiropodist, $5.
Civil engineer, $5.
 Dentist, $5.
Detective agency, $50.
Electrical engineer, $5.
Embalmor, $10.
Emigrant or labor agent, $25, and a sum not to exceed 75 per cent thereof to the county.
Fortune teller, $50.
Lawyer, $5; admission to bar, $10.
Manicurist and hairdresser, $5.
Mechanical engineer, $5.
Mine foreman, first-class certificate, $3; second-class, $3.
Optician or oculist, $5.
Optometrist, for limited examination, $5; standard examination, $25; if admitted from another State with equal requirements, $25; special certificate on petition to another State; $5; annual renewal of license; $3; recording license or certificate, $1.
Osteopath, $5.
Pharmacist, $5.
Physician, $10.
Plumber and gas fitter, in towns of 10,000 or more, $25; in other places, $10.
Veterinary surgeon, $5.

Miscellaneous licenses.

3. Miscellaneous licenses:

Amusements: Amusement parts in or within 5 miles of cities or towns of less than 5,000 population, $25; 5,000 to 15,000, $50; 15,000 to 25,000, $100; 25,000 or over, $200. Baseball parks in or within 5 miles of towns of 10,000 or less, $25; 10,000 to 25,000; $50; 25,000 to 60,000, $100; 60,000 or more, $100. If games are played on Sundays, the foregoing amounts are doubled.
Circuses, including menageries: With seating capacity of less than 2,000, $50; 2,000 to 4,000, $100; 4,000 or over, $200. Dog and pony shows, one-half the amount charged circuses with a minimum of $25. Flying jennies, $10. Side shows, $10 per day. Circus parades, in towns or cities of more than 100,000, $50; 50,000 to 100,000, $25; 25,000 to 40,000, $25; in all other places, $15.
Concerts or exhibitions, not wholly for charitable, educational or religious purposes, $15; if continuous, $5 per day, $15 per week, or $30 per month.

Passages, use of, such as throwing at figures, cane racks, knife racks, strength and lung testers, $25 in each county.

Entertainments, providing dancing, if admission fee is charged, $5.

A license must be obtained from the department of conservation to catch oysters and other sea-food products from public waters for commercial purposes. Oysters, minimum $1 for each catcher on boat of 1-ton capacity or less; $1 for each 1,000 pounds of catch in excess, and double the amount for non-residents. For oysters taken to be sold to dealers or factories, 2 cents per barrel, if shipped out of the State, 10 cents per barrel. Oyster dealers and factories operating their own boats may pay the same tax. All fees are paid into the oyster fund of the State. Shrimps may be caught by residents only. Catching by seine up to 50 feet, $7.50, 50 to 300 feet, $15, 300 to 900 $22.50, over 900 feet, $37.50, by boat of 5 tons capacity, $7.50, 5 to 15 tons, $22.50, more than 15 tons, $37.50. To catch for canning, drying, or shipping, 12 cents per barrel.

Transporting by water outside the State, 20 cents per barrel. To capture game or fish for scientific purposes, $1. Hunting licenses, resident, $2; non-resident, $15. Licenses are issued by the probate judge who receives 15 cents for each license, the balance being paid into the State game and fish fund. For lease of State oyster lands, $1 per acre annually, and $5 fee upon making application for lease. Wholesales dealers' inspection fee, $5 per annum. Canning factories, $500 as a privilege tax. Trapper's license, $10.

Flying jennies, hobby horses, or merry-go-rounds, in cities or towns of 20,000 or within 1 mile thereof, $5 per week, $10 per month; $5 per year, in cities of 2,000 to 20,000, $2.50 per month, $30 per year, in other places, $1 per week, $2 per month; $10 per year.

Legerdemain or sleight of hand, $5.

Museums and museums, $25.

Motor vessels: Registration of automotives for private use, less than 25 horsepower, $11.25; 25 to 30 horsepower, $18.75; 30 to 40, $28.25; 40 or more, $40. Electric automobiles, $25. Steam, $28; motor cycles, $5. If side car is attached, $7.50. Passenger autos for hire, $25. Motor vehicles used to carry children to school, furnished tags without charge. Dealers, in county of 20,000 or less, $25; 20,000 to 40,000, $30; 40,000 to 60,000, $35; 60,000 to 100,000, $100; 100,000 or more, $125. Canned goods: Mainly in the county where issued. If dealer has two or more licenses, one-half of tax additional is charged. Garage, in cities and towns of 100,000 or over, $75, 30,000 to 100,000, $50, 7,000 to 30,000, $25, other places, $10, and garage repairing, $25; for each 100 licensed, $2.50; over 100, $5. Electric automobiles, $22.50 to $90, according to carrying capacity. For motor vehicles used by municipalities, $25 to $200, according to carrying capacity. For motor vehicles used by counties, $10 to $100, according to carrying capacity. For motor vehicles used by towns of 20,000 or more, $500 to $1,000, according to carrying capacity. For motor vehicles used by towns of 5,000 or less, $100; more than 5,000, $200; or by residents only, not more than 10 exhibitions or devices, devices, $150, 10 to 25, $300; more than 25, $500.

Witness and jury certificates used in claims against the State, dealing in, $25.

Collection.

The following fees are collected and paid into the State treasury:

Agriculture and industries, commissioner of. $2 for registration of each brand, and 20 cents per ton, of commercial feeding stuffs sold. For tags to be placed on guaranteed packages of cotton, $2 for 200 pounds and 14 cents for 100 pounds.

Banks $25 each and 10 cents per $1,000 of total resources, for examination, but the total assessment shall not exceed $600 per year, each branch, $15 additional.

Blue sky laws. The following fees are required for permission to sell securities—Filing application, $100; notice of permit, $50, agent's license, $25, filing each report required, $10 and all fees and expenses of examination of accounts. Foreign corporations are investigated before approval is granted and are charged with the expenses of such investigation. If application is approved, the foregoing fees are charged.

Cooperative marketing associations: May be formed with or without capital stock, and incorporated the same as other corporations. For examination and filing corporation papers, a fee of $2 and 15 cents per 100 words for recording is charged. For filing certificate of incorporation forwarded by the probate judge, the secretary of state collects a fee of $5; filing articles of incorporation, $10, amendment, $2.50.

Corporations: Before a corporation shall issue, a corporation must pay the probate judge in the county where their principal place of business is located, for the benefit of the State, the following fees: $10 for filing declaration; and before the filing of a certificate of incorporation by the probate judge of the county in which the principal business of the corporation is to be established, the incorporators are required to pay $1 for every $1,000 of the proposed capital stock but in no case less than $5. For increase of the capital stock, the same fees are required, likewise, for mergers except that $10 is the minimum fee permitted. Certain small fees are also charged for making copies of papers or filing same.

Fertilizer tag tax: On packages of fertilizer weighing 100 pounds or less, 14 cents each; weighing 200 or more pounds, 3 cents.

Gasoline, benzine, and similar products: Inspection tax, one-twentieth of a cent per gallon offered for sale.

Instruments in the nature of a mortgage: To secure an indebtedness not exceeding $100, 15 cents for each $100 or portion thereof. Bonds for title and all deeds where part of the purchase money remains unpaid are subject to the same tax.
TAXATION AND REVENUE LAWS—ALABAMA.

Insurance companies: Fees paid to insurance commissioner—Filing declaration, $10; charters, $100; annual statement, $100; agent's certificate and renewal, $1; seal of office, $1; copies of papers, 10 cents per 100 words. Any person placing insurance in an unauthorized company must pay the State 4 per cent of the gross premiums received.

Public service commission: Inspection and supervision of public utilities—10 cents to $500, not $1,000 of gross receipts; exceeding $1,000, not $500 of gross receipts; exceeding $500, not $250 of gross receipts; exceeding $250, not $125 of gross receipts; exceeding $125, not $60 of gross receipts; exceeding $60, not $30 of gross receipts; exceeding $30, not $15 of gross receipts; exceeding $15, not $10 of gross receipts; exceeding $10, not $5 of gross receipts; exceeding $5, not $2 of gross receipts; exceeding $2, not 10 cents of gross receipts.

Real estate outside the State: Agent's registration to deal in, $25; permit to dispose of, $30.

County license taxes.

The court of county commissioners may levy additional license taxes, for the use of the county, on the same subjects at not more than 50 per cent of the amounts imposed by the State except where otherwise provided. Rates for county license taxes are fixed by statute in the following cases: Peddlers of medicine, $50; supply cars, $10; resident hunter's license, $1. Judges of probate of the respective counties receive a commission at the rate of 2½ per cent on money collected by them for the county.

Municipal license taxes.

Municipal corporations are empowered to levy and collect license taxes on all exhibitions, trades, businesses, vocations, occupations, and professions, and may charge a fee of 50 cents for issuing the license certificate in each case.

Statutory limitations are fixed as follows:

On express companies: In municipalities having a population of 500 or less, $2.20 to $1,000; $15 to $2,000; $25 to $5,000; $50 to $10,000; $75 to $20,000; $125 to $50,000; $250 to $100,000.

On common carriers: In municipalities having a population of not exceeding 500, $10; more than 500, not $500 of gross receipts; exceeding $500, not $250 of gross receipts; exceeding $250, not $125 of gross receipts; exceeding $125, not $60 of gross receipts; exceeding $60, not $30 of gross receipts; exceeding $30, not $15 of gross receipts; exceeding $15, not $10 of gross receipts; exceeding $10, not $5 of gross receipts; exceeding $5, not $2 of gross receipts; exceeding $2, not 10 cents of gross receipts.

Street railway, electric light, gas and steam heating, and waterworks companies: Not to exceed 2 per cent of gross receipts or income received in the municipality. Any amount paid by the company as an intangible property tax may be deducted from the municipal license tax.

No income tax.

Taxation and revenue laws—Alabama

Sec. 11. No income tax.—There is no income tax in Alabama.

Sec. 12. School revenues.—The schools are administered in districts or city school districts, each of which receives from the State treasury through the county its apportionment of the lump-sum appropriation or of the proceeds of the rate levied especially for schools now fixed by the constitution at not to exceed 3 mills; also in the same manner all poll taxes collected within its bounds; an apportionment of the sixteenth section fund and other funds derived from the sale of lands, and 4 per cent on the surplus revenues of the United States deposited with the State; all escheats to the State; and certain licenses. Various counties have special tax levies for school purposes which may not exceed the constitutional limit of 10 cents for each $100 of taxable property.

Sec. 13. Districts in which special taxes or assessments may be levied.—Road improvement districts may be organized as bodies corporate and may issue bonds, payable in not more than 30 years, for the construction and improvement of roads in the district. Additional bonds payable within 15 years may be issued for maintenance of such roads, but no bond issue may exceed 20 per cent of the assessed valuation of the district. Assessments on lands according to the benefits received are levied annually by the court of county commissioners and
are extended on the county tax books. Collection is made by the county collector at the same time as other taxes, and the usual commissions are paid the collector out of the funds of the district. The county treasurer for his services is allowed not exceeding one-half of 1 per cent on the money collected for the district.

Stump and land clearing districts may be organized as public corporations of the State by the circuit court of the county, and assessments against the land according to benefits received are levied annually to provide the necessary funds for clearing the lands. Collection is made by the county collector at the same time State and county taxes are paid. All taxes remaining unpaid after the first Monday in April are considered delinquent and bear a penalty of 2 per cent per month from that date. To meet deficiencies money may be borrowed and bonds payable within 30 years and bearing interest at not more than 6 per cent may be issued, not exceeding in amount 90 per cent of all taxes levied.
ARIZONA.

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Taxation (Art. IX, sec. 1).

Exempt property (sec. 2).

All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only. There shall be exempted from taxation all Federal, State, county, and municipal property. Property of educational, charitable, and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall further be exempt the property of widows, residents of this State, not exceeding the amount of $1,000 where the total assessment of such widow does not exceed $2,000. All property in the State not exempt under the laws of the United States or under this constitution or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law.

Annual State tax (sec. 3).

The legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the necessary ordinary expenses of the State for each fiscal year. And for the purpose of paying the State debt, if there be any, the legislature shall provide for levying an annual tax sufficient to pay the annual interest and the principal of such debt within 25 years from the final passage of the law creating the debt.

No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the tax, to which only it shall be applied.

Special tax to meet deficiencies (sec. 4).

Whenever the expenses of any fiscal year shall exceed the income, the legislature may provide for levying a tax for the ensuing fiscal year sufficient, with other sources of income, to pay the deficiency as well as the estimated expenses of the ensuing year.

Incorporated cities, towns, and villages may be vested by law with power to make local improvements by special assessments or by special taxes of property benefited. For corporate purposes all municipal corporations may be vested with authority to assess and collect taxes.

No tax shall be laid in aid of any church or private or sectarian school or any public-service corporation.

Tax laws to distinctly state object (sec. 9).

No tax shall be sufficient, with other sources of income, to pay the deficiency as well as the estimated expenses of the ensuing year.

The manner, method, and mode of assessing, equalizing, and levying taxes shall be such as may be prescribed by law.

Provision for education (Art. XI, sec. 10).

The manner, method, and mode of assessing, equalizing, and levying taxes shall be such as may be prescribed by law.

The tax-making power shall have authority to provide for the levy and collection of license, franchise, gross revenue, excise, income, collateral and direct inheritance, legacy, and succession taxes, also graduated income taxes, graduated collateral and inheritance taxes, graduated legacy and succession taxes, stamp, registration, production, or other specific taxes.

The legislature shall make such appropriations, to be met by taxation, as shall insure the proper maintenance of all State educational institutions, and shall make such special appropriations as shall provide for their development and improvement.
Provision shall be made by law for the payment of a fee to the State by every domestic corporation, upon the grant, amendment, or extension of its charter, and by every foreign corporation upon its obtaining a license to do business in this State; and also for the payment, by every domestic corporation and foreign corporation doing business in this State, of an annual registration fee of not less than $10, which fee shall be paid irrespective of any specific license or other tax imposed by law upon such company for the privilege of carrying on its business in this State, or upon its franchise or property; and for the making, by every such corporation, at the time of paying such fee, of such report to the corporation commission of the status, business, or condition of such corporation, as may be prescribed by law. No foreign corporation shall have authority to do business in this State until it shall have obtained from the corporation commission a license to do business in the State, upon such terms as may be prescribed by law. The legislature may relieve any purely charitable, social, fraternal, benevolent or religious institution from the payment of such annual registration fee.

No taxes shall be imposed upon lands or property situated in the State belonging to the United States or reserved for its use; but nothing herein shall preclude the State from taxing, as other lands and property are taxed, any lands and other property outside of an Indian reservation owned or held by any Indian, except such lands as have been or may be excluded or confirmed to any Indian or Indians under any act of Congress; all such lands shall be exempt from taxation so long and to such extent as Congress may prescribe.

Sec. 2. General property taxes. — All property within the State except as specifically exempted by law is subject to taxation for State, county, and local purposes.

Real estate is defined to include the ownership of, or claim to, or possession of, or right of possession to any land, or patented mine within the State. Water ditches constructed for mining, manufacturing, or irrigating purposes, telegraph lines, and wagon, turnpike, and toll roads are treated as real estate.

Personal property includes all property not embraced under real estate.

The exemptions are:

1. All Federal, State, county, and municipal property.
2. Public debts as evidenced by bonds of the State, its counties, municipalities, or other subdivisions.
3. Property of educational, charitable, and religious associations or institutions not used or held for profit.
4. Cemeteries and graveyards not held for profit.
5. Observatories maintained at private expense and not held for profit.
6. Property of resident widows not to exceed $1,000 to any one family where the total assessment does not exceed $2,000.

Sec. 3. Assessment. — All property, except that of railroads, telephone, telegraph, express and sleeping-car companies, private car lines, and producing mines, is assessed by county assessors (elected to office for a term of two years) at its full cash value, which is defined as the “price the property would bring if voluntarily offered for sale.” The assessment is made as of the first Monday in January and the roll must be completed by the twentieth day of May. The assessment is based upon a sworn statement furnished the assessor by the taxpayer, or if the latter fails or refuses to submit such statement, upon the best information obtainable. The penalty for furnishing a false list is assessment at twice the amount of tax for the year, which may not be reduced by the board of equalization. Refusal to file a statement constitutes a misdemeanor punishable by a fine of not less than $10 nor more than $200 or imprisonment for not less than two days nor more than three months, or by both such fine and imprisonment. The assessor is liable on his bond for the taxes on property which he neglects to assess.

The State tax commission, composed of three members elected for a term of six years, is charged with the duty of appraising and assessing all express companies, sleeping-car companies, private car lines, railroad, telephone and telegraph companies, and producing mines. It also exercises general supervision of the entire system of taxation throughout the State and prescribes all forms of books used in the assessment and collection of taxes.
The property of railroads assessed by the State tax commission includes the franchise, intangible values, right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, buildings, telegraph lines, and other property used exclusively in the operation of the railroad. The assessment so made is apportioned among the counties on the basis of the number of miles of main track in each county.

Every telegraph and telephone company is subject to a tax on its property, franchises, and intangible values. Each county is apportioned such part of the entire valuation as will equal the relative value of the property of the company therein in proportion to the whole value of the property in the State, and in proportion that the length of the lines owned by the company in the county bears to the length of the whole lines in the State.

The property of railroads and other public utility companies is taxed at the same rates as the property of individuals in the county in which located.

Whenever solvent debts (credits) are assessed, the person assessed may deduct his liabilities.

Shares of stock are declared to possess no value beyond that of the property of the corporation for which they stand and are not taxable to the stockholders, but the property they represent is taxable to the corporation. Bank stock is excepted from this rule and is taxable to the stockholders, but the bank may pay the tax for shareholders, in which case it has a lien on the stock and dividends.

Property under mortgage or lease shall be listed by and taxed to the mortgagor or lessor unless it is listed by the mortgagee or lessee.

Taxed at same rates as individual property.

Credites.

By county board.

By State board.

Sec. 4. Equalization.—The county board of three supervisors (who are elected to office, the one receiving the highest number of votes for a term of four years and the other two for a term of two years) acts as a county board of equalization and may increase or lower any individual assessment and may require the assessor to amend the roll or may itself amend it. An appeal from this board lies to the superior court of the county.

The State tax commission acting as a State board of equalization meets on the first Monday in August of each year for the purpose of examining and equalizing the various valuations and assessments of all property in the State and of equalizing the assessments between persons, firms, and corporations of the same assessment district, between cities and towns of the same county, between the different counties, and of the property assessed by the commission in the first instance. It may increase or decrease the valuation of property as much as in its judgment may be necessary to produce a just relation between all valuations of property in the State.

Sec. 5. Tax rates.—The State board of equalization determines the rate of taxation to be levied in each county for State purposes. If for any reason the board fails to convene, a rate of 75 cents is deemed to be levied. Taxes for special purposes are levied annually on the taxable property in the State, as follows:

State road tax fund. An amount equal to 5 cents per $100, which is expended for the construction, reconstruction, repair, improvement, and maintenance of public highways, roads, and bridges. Twenty-five per cent of this fund is paid out upon authority and under the direction of the State board of control and the State engineer; the other 75 per cent is apportioned to the several counties.

Bonded indebtedness. A sum sufficient to pay the interest on all bonds issued for the payment of existing and future State, county, municipal and school district indebtedness. Each year after such bonds have been issued such additional amount is levied as will pay 4 per cent of the total amount issued until all the bonds are redeemed. All moneys derived from such taxes are paid into the State treasury and applied to the payment of the interest and principal of the bonds issued. All moneys remaining in the redemption fund after payment of the bonds are transferred to the State general fund.

State bond issues. For the purpose of refunding and liquidating outstanding indebtedness of the State or counties, municipalities and school districts at reduced rates of interest, loan community stock may be issued from time to time State bond issues. Interest at not to exceed 5 per cent and running from 15 to 25 years from date of issue. The State board of equalization determines the rate of taxation to be levied in the several counties and certifies the same to the county, municipal, and school district authorities.
Any county, school district, city, town, or other municipal corporation, upon authorization by popular vote, may issue bonds and incur indebtedness exceeding 5 per cent of the assessed value of the parcels of land included in the proposed expenditures set forth, together with the rate of interest which may not exceed 6 per cent and the term of the bonds which may not be longer than 30 years. Incorporation of cities may also be effected by referendum of the people in the city, in addition to all other taxes. Bonds may be issued for the construction of schools, bridges, and other necessary purposes, and if not exceeding 4 per cent of the assessed valuation, may be issued without the requirement of an election.

In any county having an indebtedness of less than 4 per cent of its assessed valuation and no existing road, bridge, or other suitable county building, the board of supervisors may issue bonds bearing 5 per cent interest to provide for the same on the basis of the value of the taxable property in the county, as follows: When the property valuation exceeds $350,000 but is not up to $600,000, $2,200,000 may be issued up to $30,000; when the property valuation is over $600,000, the bond issue must not exceed $200,000, provided the total indebtedness of the county does not exceed 4 per cent of the assessed valuation of the county. Any county, upon authorization by popular vote, may issue bonds for the operation of plants engaged in the manufacture or preparation of materials used for road or other public works. The proceeds of such bonds constitute the county industrial pursuits fund. 19 County highway commissioners may, upon authorization by popular vote, either issue county bonds for road construction or assume, as county indebtedness, the unpaid portion of any bonds issued theretofore by any special road district situated in the county. Such bonds must be paid for as are county bonds. Their proceeds constitute the "highway improvement fund." County highway commissioners may enter into cooperative contracts with the United States Department of Agriculture for the construction of roads and other purposes.

Any municipality, in proceedings to make street improvements, may issue serial or improvement bonds running for not more than 10 years on either of the following plans: (1) 5 per cent bonds payable only out of the special assessment levied upon the parcel of land specified in each bond. "Serial improvement bonds" as herein used also become indebted to a larger amount, not exceeding 15 per cent additional, for supplying water, artificial light or sewers to the municipality. The taxing authorities must levy annual taxes for the payment of such bonds and interest thereon, in addition to all other taxes. Bonds may be issued for the construction of roads, bridges, and other necessary purposes, and if not exceeding 4 per cent of the assessed valuation, may be issued without the requirement of an election.

When county and local bond issues may exceed 4 per cent of assessed valuation.

When county bond issues for certain purposes.

Municipal bond issues for certain purposes.

County bond issues for certain purposes.

Sheep tax.

Municipal tax rate.

Special taxes.

By county treasurer; certain exceptions.

When taxes become delinquent; penalty.
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Sec. 7. Poll taxes.—Every male inhabitant between the ages of 21 and 60 years is liable to a poll tax of $2.50 per annum. Members of volunteer fire departments, the national guard, paupers, persons permanently infirm, Indians not taxed, and insane persons, are exempt. This tax is due, payable, and collectible in the same manner as taxes on personal property, and the proceeds go to the county school fund.

In addition to the poll tax for the county school fund, a road tax of $2 per annum is required and collected as above, in the county, except in incorporated cities and towns where all able-bodied males between the ages of 21 and 50 years are liable to assessment of a $2 street tax, to be collected as prescribed by ordinance and used for streets and sidewalks only.

Sec. 8. Inheritance tax.—All property within the jurisdiction of the State, and any interest or equity therein or income therefrom, whether belonging to the inhabitants of the State or not, and whether tangible or intangible, which shall pass by will or by statute of inheritance of this or any other State, or by deed, grant, bargain, sale, or gift made in contemplation of the death of the grantor or intended to take effect in possession or enjoyment after the death of the grantor, or by transfer under any power of appointment, to any person, association or corporation, in trust or otherwise, except as otherwise stated below, is subject to an inheritance or succession tax, as follows:

Primary rates:

Primary rates: When estate does not exceed in value $25,000 and passes to—

1. Husband, wife, lineal issue, lineal ancestor, of decedent or any adopted child or child to whom decedent for not less than 10 years prior to the transfer stood in the mutually acknowledged relation of a parent, provided such relationship began at or before the child's 18th birthday and was continuous for the said 10 years, or any lineal issue of such adopted child or mutually acknowledged child, the tax imposed is at the rate of 1 per cent of the clear value;

2. Brother, sister, or descendant of a brother or sister, of decedent, wife or widow of a son or husband of a daughter of decedent, 2 per cent of the clear value;

3. Brother or sister of the father or mother of the decedent or a descendant of a brother or sister of such father or mother, 3 per cent of the clear value;

4. Brother or sister of the grandfather or grandmother or a descendant of the brother or sister of the grandfather or grandmother of the decedent, 4 per cent of the clear value;

5. Any person in any other degree of collateral consanguinity or a stranger in blood or body politic or corporate, 5 per cent of the clear value.

Secondary rates:

Secondary rates: When value of estate exceeds—

$25,000 up to $50,000, tax is 2 times primary rates; $50,000 up to $100,000, tax is 3 times primary rates; $100,000 up to $500,000, tax is 4 times primary rates; over $500,000, tax is 5 times primary rates.

Exemptions:

The following exemptions to be taken out of the first $25,000 are allowed:

1. Property transferred to municipal corporations within the State for strictly county, town, or municipal purposes or to corporations organized under the laws of the State solely for religious, charitable, or educational purposes;

2. Property to the clear value of $10,000 transferred to the widow of decedent and $2,000 to each of the other persons described in class 1 above; $500 to each of the persons described in class 2; $250 to each of the persons named in class 3; $150 to each of the persons in class 4, and $100 to each of the persons or corporations described in class 5.

Property outside State, when not taxable.

When payable: All inheritance taxes are due and payable at the time of the transfer and are a lien on the property transferred until paid. If paid within 1 year from the date when due, a discount of 5 per cent is allowed; if not paid within 18 months from the accruing thereof, interest at the rate of 10 per cent per annum is charged unless by reason of claims made upon the estate, necessary litigation or other unavoidable causes of delay, the tax shall not be determinable and paid, in which case interest at the rate of 6 per cent per annum is charged until the cause of delay is removed after which interest at 10 per cent begins to run.
The tax is payable to the treasurer of the county in which the county court having jurisdiction over the estate is situated. Special appraisers to value the estate may be appointed by such court. It is the duty of the State treasurer to supervise the administration of the inheritance tax law and to receive into the State treasury quarterly from the county treasurer all taxes collected by the latter. The proceeds of the tax are applied to the payment of the general expenses of the State government and to such other purposes as the legislature may provide by law.

Sec. 9. Corporation taxes.—Corporations generally are taxed under the general property tax. Special taxes on corporations are imposed for State revenue as follows:

Insurance companies On foreign insurance companies and "domestic and foreign surety companies, 2 per cent annually upon gross premium receipts less returned premiums.

Express companies 6 per cent annually upon amount fixed by State tax commission as the gross receipts of such company. Delinquent, 1\% per cent is added.

Private car companies. A rate which shall equal the average rate of levy for all purposes in the several taxing districts of the State for the current year. If any company fails to pay such tax, the State treasurer is required to proceed to collect same, together with interest at the rate of 10 per cent per annum.

There are no county or municipal taxes imposed on corporations other than the property tax, but franchises to use the public streets in a city or town may be granted by the local authorities if voters so authorize.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—License taxes and fees are imposed by the State as follows:

1. On certain business activities:

- Dairy products, wholesale manufacture of, $25.
- Gasoline, dealers in, 1 cent per gallon sold.
- Ice cream, manufacture of, for sale, wholesale or retail, $15, retail, $10.
- Money, loan of, in small amounts, $50.
- Poults and turkeys, selling, pack, $25, one-horse vehicle, $100, two-horse vehicle, $200, automobiles, $300. If stock is exhibited in any building, tent, or lot, $50. Fees are paid into the State road fund.
- Real estate broker, $25. If a corporation, the license of the president is $25, other officers, $10. If a copartnership, one license, $25, for each additional license, $10.
- Slaughter of livestock, fees paid to the secretary of the livestock sanitary board as follows: 1 mile or within 4 miles of town of 5,000 inhabitants or over, $120, 1,000 to 3,000, $60, in all other cases, $30. Uniform conditional sales, filing fees, 10 cents.

2. Occupational and professional licenses:

- Accountant, certified public, examination, $25, reciprocity certificate, $25, issuance of certificate, $10, registration by secretary of state, $25.
- Architect, registration, $15, annual renewal, $5.
- Assayer, registration, $10, annual renewal, $5.
- Attorney at law, examination, $10.
- Broker, $200, renewal, $50.
- Chemist, annual registration, $5.
- Chiropractor, examination, $25, renewal, $10.
- Dentist, examination, $25.
- Embalmer, application, $5, renewal, $2.
- Engineer, registration, $15, annual renewal, $5.

- Nurse, application for registration, $10, registration, $1, annual renewal, $1.
- Optometrist, examination, $10, certificate, $15.
- Pharmacist, registration, $5, certificate, $15, assistant, $5; renewal of lost certificate, $3.
- Taxidermist, $5.
- Tester of milk and cream, $1.50.

3. Miscellaneous license taxes:

- Game licenses. Hunting, resident, 50 cents, nonresident, big game license, $23, alien, $100. Bird license, nonresident, $10, alien, $25. Permit to transport out of State deer or wild turkeys, $2 each. Duplicate license or permit, 10 cents. Hunting and trapping, $2.50.
- Motor vehicles. Nonresidents are exempt unless in the State four months or longer. 25 horsepower or less, $5 annually, 25 to 40 horsepower, $10; over 40 horsepower, $15. Motorcycles, $2. Trunks of not more than 14 tons capacity, $10, 15 to 3 tons, $15, over 3 tons, $25. Transfer of ownership of motor vehicle, $1. Dealers pay the annual license tax for one car of a kind and 50 cents additional for each duplicate set of plates.

4. Fees collected and paid into the State treasury for use of the State:

Banking institutions, including trust companies, pay the superintendent of banks, for examination, the following fees: If resources are $100,000 or less, $35; $100,000 to $200,000, $15; $200,000 to $500,000, $55; $500,000 to $1,000,000, $185; $1,000,000 to $2,000,000, $325; $2,000,000 to $5,000,000, $525; $5,000,000 to $10,000,000, $1,025; $10,000,000 to $25,000,000, $2,250; $25,000,000 to $50,000,000, $4,000; $50,000,000 to $100,000,000, $8,000; $100,000,000 and over, $16,000. Fees payable into State treasury.
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to $750,000, $5; $750,000 to $1,000,000, $5; $1,000,000 to $2,000,000, $10; $2,000,000 to

Bank, trust companies, and building and loan associations pay a license fee of $5 at the
time of beginning business, and for copies of papers and records, 20 cents per folio of 100

words and $1 for certified copies.

Corporation commission: Fees collected from corporations. For filing articles of incor-
poration, $10; annual report, $5; appointment of agent, $3; issuing certificate of incor-
poration, $5; for copy of documents, 20 cents per folio; affixing seal and certificate,
$2; annual registration fee, $15. Fraternal societies, annual license, $10; registration of
agents of home cooperative companies, $1. Foreign corporations pay a license fee of $15.

Investment companies, for examination, per day $10; filing application for permit to
sell securities, $25; issuance of permit, from one-twentieth of 1 per cent of amount of
securities to be sold up to $10,000; $10,000 to $30,000, one-fiftieth of 1 per cent; all in
excess of $30,000, one-fiftieth of 1 per cent; $1,000,000 to $10,000,000, $110; $10,000,
for report of public service corporation, $2; certified copy of annual report of commissioner,
$5; certified copy of evidence and proceedings before commissioner, 15 cents per folio;
certificate authorizing bond issue, $1 per $1,000 of face value up to $1,000,000 and 25 cents
per $1,000 in excess of $1,000,000 up to $10,000,000; 25 cents per $1,000 in excess of $10,000,000;
mint, $35.

Insurance companies, foreign: For filing articles of incorporation or charter, $25; amend-
ments, $10; certificate of authority, $50; removal of certificate of authority, $30; annual
statement, $25; copies of papers, 20 cents per folio; filing miscellaneous papers, $1 each;
agent's license, $2.

Land commissioners, fees collected by State: Filing application for selection, $3; filing
bonds, $1; application for lease or purchase, $1; issuance of lease, $1.50; certificate of
purchase, $1; patent; application and permit for various purposes, $1.50; transferring
certificate of purchase, $3; filing application for right of way, $5; to cut timber or wood
or use any product of State land, $2; issuing permit to contract to cut timber or wood or
use any product of State land, $2; filing and approving the lease or permit, $2.50; for
copies of proceedings, 20 cents per folio; class of ctitcns and appraisement fee, 2 per cent
of purchase price of all improvements and land sold. For filing applications for a State
loan or lease to State treasurer. The receipts from applications for State lands are
placed in a fund called the "State Land Fund" and used to pay claims for services
rendered or supplies furnished in connection with the investment of funds received from
the sale of State lands and the products thereof. At the close of any fiscal year, any
moneys remaining are transferred to the general fund.

Secretaries of state, fees payable to: Alling and filing, $1; filing and recording official bond,
$2.50; each document signed by Governor and attested by secretary of state, $2.50;
searching records, $2.50; filing trade-mark, 25 cents; recording miscellaneous documents,
20 cents per folio; filing notice of intention to construct railroad, $10; reservoir, $5; filing
location of water right or dam site, $2.50; filing any other documents, $3.

Secretary of state, fees payable to county and city treasurers: Examinations of the water
commissioners' office, 10 cents per 100 words; when such charge amounts to more than
$5, or if less than $10, the secretary of state will examine the typewritten record
of the proceedings before the county or city water commissioner, 10 cents each;
certifying copies, $1; for copy of documents, $1; for certified copies of proceedings, 20 cents
per folio; class of citizens and appraisement fee, 2 per cent of amount charged:
certification of deed, lease, or permit, $2.50; for copy of documents, 20 cents per folio;
for copy of bond or loan, 20 cents per folio; for copy of deeds or certificates, 20 cents per
folio; copy of lease, $1.50; for copy of documents, 20 cents per folio; for copy of bond
or loan, 20 cents per folio; for copy of deeds or certificates, 20 cents per folio; for
record or map, $1; for each certificate: blue-print copy of any map, 10 cents per
square foot; for all other work required, actual cost.

Weights and measures, inspector of: Weights, 15 cents; measuring devices, 15 cents;
cents each. For each measure containing 1 gallon or less, 5 cents; more than 1 gallon,
5 cents per gallon. For each yard measure, 5 cents. For each measure containing
6 pounds or less capacity, 15 cents; more than 6 pounds, 25 cents; 1,000 pounds or less,
50 cents; probable capacity of more than 1,000 pounds capacity, $1; dormant or non-
certificated scales, $2.50; railroad track scales, $5; copying scales of 50 or less words,
30 cents; less than 30 pounds, 25 cents; for all other scales and devices for weighing, 50 cents
each. For each measure containing 1 gallon or less, 5 cents; more than 1 gallon,
5 cents per gallon. For each yard measure, 5 cents.

County licenses are issued as follows:

Billiard tables, $10 per quarter.
Bowling alleys, $10 per quarter.
Checks, 1 cent per 100 words.
Insurance agents or companies, $10 per quarter.
Payroll brokers, $30 per quarter.
Public exhibitions given for pay in any precinct, town, or city in which at the last
municipal election there were less than 300 votes cast, $5 per quarter; if more than 300
and less than 500 votes, $10 per quarter; more than 500 votes, $30 per quarter. If no
quarterly license has been paid in any precinct, town, or city, there shall be paid in those
places described in the first division 5, $30 for each performance; in places described
in second division, $5 for each performance; and in places described in third division, $10
for each performance.

Auctioneers, billiard tables, billiard tables, butchers, bakers, butchers, concerts,
Draymen, exhibitors, ferries, hackmen, hawkers or peddlers, insurance companies
and agents, everything containing 50 or more square feet of display, nines, money changers,
operators, for cars or public houses, second-hand and junk stores; any and all profes-
sional, trades, and callings.

Sec. 11. No income tax.—There is no income tax in Arizona.

Sec. 12. School revenues.—The permanent school fund is derived from the sale of lands,
estates, and other moneys that escheat to the
TAXATION AND REVENUE LAWS—ARIZONA.

State, unclaimed shares of stock of corporations, gifts, income from investments of school fund, and appropriations to be met by taxation.

There is annually levied and collected in the manner in which other State taxes are levied and collected a sufficient tax to raise a sum which shall be not less than $25 for each child in average daily attendance in the common and high schools of the State for the preceding year. This levy is made upon the taxable property of the State and the amount collected is paid into the State treasury as a special fund for school purposes. All public school moneys paid into the State treasury are placed to the credit of the State common school fund. There is included in the tax levied for State school purposes a rate sufficient to raise the sum of $2,500 which is used for the care, maintenance and instruction of blind children under school age residing in the State.

On or before the 1st day of July of each year the trustees of common school districts and the boards of education of high schools shall file with the county superintendent an itemized statement of the amount of money needed for defraying the expenses of the schools within their districts for the ensuing year. The county school superintendent in each county shall furnish the board of supervisors on or before the 1st day of August of each year an estimate of the amount of school funds needed for the schools of the county for the ensuing year. The board of supervisors of each county shall annually at the time of levying other taxes levy a school tax at a rate sufficient to raise the amount of money required and in addition a tax on the property of any district or districts in which an additional amount has been asked for or a provision for a kindergarten has been petitioned. The county school fund also receives the county poll taxes.

The county board of supervisors, upon authorization by vote of the real property taxpayers of any school district, may issue district bonds for school buildings and grounds. These bonds bear interest at not exceeding 6 per cent and are payable within 20 years. The supervisors are required to levy such taxes as may be necessary to pay the interest on and redeem such bonds. High school and union high school districts may issue bonds for the same purpose and in the same manner as common school districts. The county board of supervisors may also issue school district bonds, when authorized by a vote of the real property taxpayers of the district, for the purpose of making street improvements if proposed by the board of trustees of such school district or high school district in an incorporated city or town.

In any county having between 16,000 and 20,000 inhabitants the county board of supervisors, upon vote of the real property taxpayers of the county, is required to issue county high school bonds payable within 20 years and bearing interest at not more than 6 per cent, provided such bonds do not amount to more than 2 per cent of the assessed valuation of the county. The supervisors levy the taxes necessary to redeem the bonds and pay the interest thereon.

A tax of 1 mill on the dollar was authorized by the legislature to be levied on the assessed valuation of all taxable property in the State for the fiscal year 1922 for the support of the State university and of one mill for 1923.

SEC. 13. Districts in which special taxes or assessments may be levied.—Special road districts may be organized by the county board of supervisors if electors so approve for the establishment, maintenance, repair, and improvement of roads in the district, but no road district may be more than 10 miles in length or 1 mile in width. Taxes for road purposes in the district are levied by the board of supervisors at the same time and in the same manner as State and county taxes but shall not exceed 75 cents per $100 of the assessed valuation of the land in the district unless two-thirds of the voters at a special election authorize an additional tax or the issuance for bonds, at not to exceed 6 per cent interest and payable in not more than 20 years, to cover a greater expenditure. The payment of the principal and interest of bonds is met by a levy of taxes at the same time as other taxes are levied.

Drainage districts are organized by the county board of supervisors upon petition and election of voters of the district for the drainage of lands. Bonds bearing interest at not to exceed 6 per cent and payable levy.
Flood-control districts, how organized.

Irrigation districts; how organized; bonds and taxes.

Power districts, how established; bonds and tax levies.

Electrical districts; service charges; tax levy to meet deficits; bond issues.

in 11 to 20 years may be issued to provide the necessary funds for development of the district, the amount of bonds being determined by vote. All bonds are a lien on the real property of the district and are redeemed from tax assessments. The board of supervisors or the assessor of each county levies a tax sufficient to raise an amount equal to the amount called for in the estimates submitted by the directors of each district, and such taxes are collected at the same time and in the same manner as State and county taxes.

Whenever five or more holders of improved lands which are subject to overflow or washings of the waters of any natural watercourse desire to provide for the protection of such lands, they may propose the organization of a flood-control district in the same manner as a drainage district is formed with the same powers as are possessed by the latter.

A majority of the holders of land in any portion of a county may petition the board of supervisors to organize an irrigation district. If the board approves the petition, an election is held and if a majority of votes are favorable, the district is established as a body corporate, and may issue bonds for construction purposes to be redeemed from annual assessments levied on the real property of the district. These assessments or taxes are collected and become due and delinquent the same as State and county taxes. All taxes in the district shall be levied at a uniform amount per acre, and an amount equal to 15 per cent of the gross amount certified to the board may be added if required. The county treasurer of the county where the office of the district is located is ex officio treasurer of the district. The foregoing apply also to irrigation districts invested with the power of drainage and to irrigation districts known as "water conservation districts."

The State certification board, consisting of the attorney general, State engineer, and superintendent of banks, may investigate the affairs of any irrigation district, supervise the disposition of its bonds and certify such bonds as proper investments for funds of savings banks. Irrigation districts may issue bonds in an amount not exceeding 60 per cent of the value of land in the district plus the value of the proposed irrigation works. These bonds are payable in 11 to 30 years from date of issue and bear interest at the rate of 7 per cent per annum after the project has had the necessary legal approval. The bonds are deposited with the State treasurer and the State thereupon issues bonds bearing interest at a rate of not to exceed 5 per cent per annum. The difference between the rate borne by the irrigation district bonds and the State bonds is used to pay the expenses of the sale of such bonds and such other necessary expenses as may be incurred. The event there should be a surplus after such expenses are paid the excess amount is paid into the State school fund.

When five or more holders of title to agricultural lands which are susceptible of cultivation by the same general system of works for generation and distribution of power desire to provide for the cultivation of such land, they may petition the board of supervisors of the county in which is the greater portion of the land to establish a power district. If the petition is granted by the board, an election is called. If voted for by a majority of the electors, the district is established under the supervision of a board of directors. An election is held for the issuance of bonds payable within 21 to 30 years and bearing interest at not to exceed 6 per cent to obtain revenue, the payment of such bonds being provided for by an annual assessment and levy of taxes on the real property of the district. These taxes are special taxes and are entered on the county tax roll, the rate of levy being fixed by the board of supervisors, and are collected at the same time and in the same manner as State and county taxes. The county treasurer is ex officio treasurer of the district.

Electrical districts may be formed upon petition of 25 freeholders residing in a proposed district to the board of supervisors of the county, who submit the question to an election of the voters of the district. If approved, a board of trustees is appointed or elected to take charge of the construction, operation, and maintenance of the lighting, heating, or power distributing or generating agencies of the district, for which purpose the board may fix a monthly service charge on the users of electricity produced. If such charges should not be sufficient, the
district board certifies the deficit to the county board of supervisors who shall cause to be levied and collected a tax to meet such deficit. If deemed advisable to issue bonds, a special election is called, and if approved, certification of such fact is made to the board of county supervisors. Bonds issued by the supervisors are a lien on all property in the district and are redeemed out of the funds of the district. Bonds are payable within 20 years and bear interest at not to exceed 7 per cent.

Agricultural improvement districts may be organized by the owners of farm lands embraced within any United States reclamation project in order to provide irrigation, drainage, power, or any means of communication. The board of directors of the district may issue district bonds upon authorization by popular vote, such bonds bearing interest at not to exceed 6 per cent and being payable within 11 to 30 years from date of issue. The board of supervisors of each county in which such a district or part thereof is situated is required to levy an "agricultural improvement district tax" sufficient in amount to provide the annual interest on the bonds and pay the principal thereof as it falls due, and to meet such other estimated expenses of the district as may be found necessary.

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Sec. 1. Constitutional provisions summarized.—Property subject to taxation shall be taxed according to its value, to be ascertained in such manner as the general assembly shall direct, making the same equal and uniform throughout the State. No one species of property shall be taxed higher than another species of equal value: Provided, The general assembly shall have power, from time to time, to tax hawkers, peddlers, ferries, exhibitions, and privileges in such manner as may be deemed proper: Provided further, The following property shall be exempt from taxation: Property used exclusively for public purposes: churches and cemeteries used exclusively as such; school buildings and apparatus (including private schools); libraries and grounds used exclusively for school purposes; and buildings, grounds, and materials used exclusively for public charity.

Other exemptions void.

No surrender of taxing power (secs. 6, 7).

State and county tax limits (secs. 8, 9).

Tax law must specify purpose (sec. 11).

Purposes of State tax (Art. V, sec. 8).

Local tax limit (Art. XII, sec. 1).

Property and poll taxes for schools; limitations (Art. XIV sec. 3).

Fees payable into State treasury; special assessments for local improvements (Art. XIX secs. 11, 27).

Taxation to be equal and uniform; privileges and licenses may be taxed; property exempt (Art. XVI, sec. 6).
local improvements in cities and towns under such regulations as may be prescribed by law, to be based upon the consent of a majority in value of the property holders owning property adjoining the locality to be affected, but such assessments shall be ad valorem and uniform.

Sec. 2. General property taxes.—All property, except that legally exempt, whether real or personal, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise, of persons residing in the State, the property of corporations, of all banks or banking companies, and of all bankers and brokers, is subject to taxation for State, county, and municipal purposes.

The following property terms are held to include—

Real property and lands.—Not only the land itself, with all things contained therein, buildings, structures, improvements and other fixtures, steam railroad lines, tracks, and all rights and privileges belonging or in any wise appertaining to land; all trees growing thereon, and all mines, minerals, quarries or fosses thereon or thereunder.

Personal property.—All goods, chattels, moneys, and effects; all steamboats navigating waters wholly or partly within the State, and all capital belonging to inhabitants of the State invested in water craft located without the State; all improvements made by the government or any railroad company whose property is not subject to the same mode of taxation as other property; all stocks, growing or otherwise, of nurseriesmen and florists, all gas, oil, and water mains, pipes, conduits, groves of trees or other vegetation, all steamer and turnpike and bridle companies, all apparatus of telegraph and telephone lines, timber owned separately from the land, credits of every kind over and above debts owed by the owner, and all rights and privileges of the United States or from any State are not held to be annuities. Investments in bonds, and securities of every kind, national-bank notes, United States legal-tender notes, certificates of the United States payable on demand and circulating or intended to circulate as currency, and gold, silver, or other coin, held or owned by any citizen or resident of the State, personal property of corporations, whether the owners reside in or out of the State, and other property owned by persons residing in this State, either by themselves or by others for them; wherever for themselves or as guardians, trustees, or agents; or for others, whether incorporated or unincorporated.

Investment in stocks.—All money invested in stocks of any State or any other State or in any association, corporation, joint-stock company or otherwise, the stock of which is or may be divided into shares, for the taxation of which no special provision is made, held by persons residing in this State.

Credit.—The excess of the sum of all legal claims and demands due to the person liable to pay taxes thereon, including deposits in banks when added together, over and above the sum of legal bona fide debts owed by such person.

The exemptions from the property tax are:

1. Property used exclusively for public purposes.
2. Graes, orchards, and meadows used exclusively as such.
3. School buildings and apparatus (including private schools).
4. Libraries and grounds used exclusively for school purposes.
5. Buildings, grounds, and materials used exclusively for public charity.
6. Funds of fraternal benefit societies.
8. Fire apparatus and buildings used exclusively for the safe-keeping thereof, whether belonging to any town or to any fire company organized therein.
9. All property belonging to camp meeting associations.
10. Property belonging to and used exclusively for the purpose of any agricultural society or industrial exposition.

The statutes also provide a method of valuing real estate which exempts growing crops thereon.

Sec. 3. Assessment.—In general there is but one assessment and one assessment roll for State, county, and municipal taxes. All property in the State is assessed according to the per centum of market value on the 1st day of May or the average value as fixed by the State tax commission. In determining values assessment officers shall not adopt a different standard of value because such values serve as a basis of taxation nor shall the price for which property would sell at a forced sale be adopted as a criterion of value. County assessors are required for the years 1917 to 1922, inclusive, the tax commission has fixed the per centum of market value at which property was to be assessed at 50 per cent. The State tax commission, composed of three members appointed by the governor, with the advice and consent of the senate, is authorized to continue in existence until January 31, 1927. It is the duty of the commission to exercise complete supervision over the entire system of taxation, and it has the power to raise or lower the values in any county or any subdivision thereof in any individual county or the State. It is the duty of the assessor in any county, to make the assessment uniform throughout the State.

1. Elected to office for a term of 2 years.
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to give notice in the newspapers of dates beginning on the first Monday in May on which they will attend at the usual voting places in the townships, wards, and such other places as they may designate for the purpose of taking a list of the real and personal property of each resident. Every person of full age and sound mind is required to list all property owned or in his possession.

On or before April 1 of each year the county judge appoints two property owners from each township in the county and each ward of the city of the first class who, together with the county tax assessor, shall be known as the township board of assessment and valuation. The board lists and values all real estate in the townships and municipalities and all personal property reported to it by the owners or their agents. Each owner or his agent is required to list his property with the board during the time it sits. A penalty of 25 per cent of all taxes on each list of personal property with a minimum penalty of one dollar is imposed for delinquency in listing this property for assessment. In case of delinquent assessments the board fixes the amount of taxes from all information it can obtain from personal visits to the residence and place of business of the taxpayer and from other sources.

Appeal from assessments as listed by the county assessors and the township boards may be taken to the county court.

Real estate is assessed once in every two years in the odd numbered years. All other assessments are made annually.

The property of railroads, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll bridge, and similar corporations doing business in the State is assessed. The State is assessed by the State tax commission. All other assessments are made annually.

Certain property by tax commission, all other by county assessor.

The property of railroads, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll bridge, and similar corporations doing business in the State is assessed. The property of railroads, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll bridge, and similar corporations doing business in the State is assessed. The property of railroads, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll bridge, and similar corporations doing business in the State is assessed. The property of railroads, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll bridge, and similar corporations doing business in the State is assessed.

Penalties for delinquency.

Delinquency may be treated as a misdemeanor subject to a fine of not to exceed $100 or imprisonment not to exceed three months, or both. For false statements by officers of railroads, a fine of not less than $1,000 nor more than $10,000 is imposed. Any public utility corporation other than railroads which shall fail to make the report required by law shall be subject to a fine of not less than $100 nor more

Penalties.
than $5,000. Private car lines are penalized not less than $25 nor more than $100 per day for the time they fail or refuse to make the required reports.

The assessor is compensated for his services by the following fees:

For assessment of acreage lands and improvements thereon, $100; city and town lots with improvements thereon, $50. For each list submitted for per capita or personal property taxes, 20 cents. All personal property belonging to an individual, company, or corporation, and the township is assessed as a list of names. Each member of the board of township assessors receives $3 per day, paid by the county, and 50 cents for each delinquent assessment.

Sect. 4. Equalization.—Not later than the tenth day before the time for the beginning of the assessment of taxes by assessors of the several counties, the State tax commission files with the county clerk and the assessor of each county a certificate showing the per cent of market value that it will use in valuing for taxation the property it is required to value, and the tax assessors are prohibited from assessing or reducing the value of any item of property below the per centum of market value so certified by the commission. The commission meets as a State board of equalization annually on the second Monday in November for the equalization of the taxable value of such personal or real property as may come before it by reason of report or otherwise. The commission examines and compares the returns of the assessment of property in the several counties, and equalizes the same so that all the taxable property of the State shall be assessed at its true value and that all property shall bear its equal and just proportion of the taxes of the different counties. The commission may raise or lower any values in any county or subdivision thereof, and, when it does, the changes made are certified to the county clerk, whose duty it is to make appropriate corrections on the assessment books.

Sect. 5. Tax rates.—The rate for State purposes is fixed by statute, but is limited by the constitution to 1 per cent of the assessed valuation of property in the State. For the year 1921 and annually thereafter the general assembly has fixed the State rate at 8.7 mills, to be distributed as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common schools</td>
<td>3 mills</td>
</tr>
<tr>
<td>Pensions</td>
<td>2 mills</td>
</tr>
<tr>
<td>Charitable institutions</td>
<td>1 2 mills</td>
</tr>
<tr>
<td>Annuity and interest sinking fund</td>
<td>0.2 mill</td>
</tr>
<tr>
<td>University of Arkansas</td>
<td>1 mill</td>
</tr>
<tr>
<td>Branch Normal College</td>
<td>0.15 mill</td>
</tr>
<tr>
<td>Four district agricultural schools</td>
<td>0.6 mill</td>
</tr>
<tr>
<td>Town and city counties</td>
<td>0.15 mill</td>
</tr>
<tr>
<td>State Normal School</td>
<td>0.2 mill</td>
</tr>
<tr>
<td>Vocational education</td>
<td>0.2 mill</td>
</tr>
</tbody>
</table>

The county rate is limited by the constitution to not exceeding one-half of 1 per cent for general purposes and an additional one-half of 1 per cent to pay off indebtedness existing at the time of the ratification of the constitution, and is further limited by statute, as follows:

- For county purposes, not exceeding 5 mills; payment of indebtedness, 5 mills; support of public schools in any district and payment of existing indebtedness of such district, such rate not exceeding 12 mills as may be voted by the electors thereof, road and bridge purposes, not to exceed 3 mills (when this tax is collected in cities of the first class, one-fifth of the amount received is retained by the county and the balance is used for improvement of the city streets). The taxes are apportioned to the various road districts in proportion to the mileage in each and in some instances to the amount of labor required. When county courts issue funding bonds (such being authorized to refund their existing lawful bonded indebtedness prior to the constitution of 1874), they are required to provide at the same time for the levy and collection of an annual tax sufficient to pay the interest and establish a sinking fund for redemption of the bonds.

The county judge, with a majority of the justices of the peace of each county, constitute a court for levying the taxes and making appropriations for expenses of the county and meet annually at the courthouse, on the first Monday in October and at such other times as they may determine, for the purpose of levying the county taxes and making appropriations. After the appropriations have been made the court levies the county, municipal, and school taxes for the current year.

The amount of taxes levied in any one year by the constituted authorities of any municipal corporation for city or town purposes is limited by the constitution to 5 mills for general purposes, and is further limited by statute, as follows:

- Payment of indebtedness, 5 mills; policemen's pension and relief fund (in cities of not less than 40,000 nor more than 150,000 inhabitants), one-sixth of 1 mill; sinking fund for bonded indebtedness, such tax as may be required. A tax of not exceeding one-half of 1 mill may be levied for the establishment and maintenance of public libraries in cities of the first and second classes.
The council or city manager and board of directors certify to the county clerk the rate of taxation levied by the municipal authorities.

Sec. 6. Collection.—Taxes are extended by the clerk of the county court and are due and payable between the first Monday in January and the 10th day of April. The lien for taxes attaches on the first Monday in June. The sheriff of each county is the tax collector for the State, county and municipalities. He or his deputies attend in each election precinct for the collection of taxes. Taxes on real and personal property become delinquent after the 10th day of April and may then be collected by distraint. The penalty for delinquency is 10 per cent, but if real or personal property is sold for nonpayment of taxes, a penalty of 25 per cent is added which is credited to the county school fund.

Collector's commissions.

When taxes are delinquent; penalties.

Sec. 7. Poll taxes.—The constitution provides that a poll tax of $1 shall be levied upon all males over the age of 21 years. The payment of this tax is prerequisite to the exercise of the elective franchise. It is collected by the tax collector, paid into the county school fund, and apportioned to the school districts with the rest of the school fund. If not paid before the 10th day of April a penalty of 25 cents is added. If not paid before the Saturday next preceding the first Monday in July, a penalty of $1 is added, 25 cents of which goes to the county clerk for his services in entering the name, and 75 cents to the county general fund.

For road duty or commutation thereof in road districts, see Sec. 13.)

Sec. 8. Inheritance tax.—All property, tangible or intangible, whether belonging to inhabitants of the State or not, which passes by will or by the intestate laws of the State, or by deed, grant, sale, or gift, made or intended to take effect after the death of the grantor, to any person or corporation in trust or otherwise, is subject to an inheritance tax, but the following exemptions are allowed:

Exemptions.

All property transferred in good faith to any person, corporation or association of persons in trust or to be devoted to any charitable, educational, or public purpose.

Primary tax rates.

When an estate is large enough to pay the tax in full and leave a sum equal to or greater than the exemptions allowed, the tax must be paid on the value of the estate without deduction of exemptions or abatement of any kind whatever.

Secondary rates.

When the market value of the property exceeds $5,000, the rate of tax upon such excess is as follows:

In excess of $5,000 up to $10,000, 2 times primary rates.

$10,000 to $20,000, 3 times primary rates.

$20,000 to $30,000, 4 times primary rates.

$30,000 to $50,000, 5 times primary rates.

$50,000 to $100,000, 6 times primary rates.

$100,000 to $200,000, 7 times primary rates.

$200,000 to $500,000, 8 times primary rates.

$500,000 to $1,000,000, 9 times primary rates.

$1,000,000, 10 times primary rates.

Penalty for nonpayment of tax.

If the taxes are not paid until six months after the death of the person from whom the property is inherited or transferred, interest at the rate of 6 per cent is charged; if not paid within one year, a penalty of 10 per cent in addition to the interest is imposed.

* Elected to office for 2 years.
The proceeds of the tax are paid into the State treasury to the credit of the general fund.

Sec. 9. Corporation taxes.—All corporations are taxed under the general property tax, and in addition, pay an annual franchise tax of one-tenth of 1 per cent on the proportion of the subscribed, issued, and outstanding capital stock of the corporation represented by the property owned and used in business transacted in the State. Companies having no capital stock and companies organized to transact the business of life and accident insurance for the purpose of mutual benefit to its members, pay an annual fee of $100. Taxes on corporations are due and payable on or before August 10 of each year and if not paid by that date, a penalty of 25 per cent is added.

Annual taxes on certain classes of corporations are imposed as follows:

<table>
<thead>
<tr>
<th>Corporation type</th>
<th>Tax applicable to capital stock on business conducted in the State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private car companies</td>
<td>5 per cent of gross receipts (modified in effect by decision of State supreme court)</td>
</tr>
<tr>
<td>Building and loan associations</td>
<td>Annual license tax, $25.</td>
</tr>
<tr>
<td>Insurance companies</td>
<td>All companies having outstanding capital stock of less than $50,000:</td>
</tr>
<tr>
<td></td>
<td>$100; capital stock of $50,000 or more, $200.</td>
</tr>
<tr>
<td>Private car companies</td>
<td>5 per cent of gross receipts.</td>
</tr>
<tr>
<td>Corporations other than private car companies</td>
<td>Annual license tax, $25.</td>
</tr>
<tr>
<td>Hotel, lodging house, or restaurant, conducting</td>
<td>$5 annually. If hotel has 10 or more rooms, the tax is $5 and 10 cents for each room over 10, not to exceed in all, $20.</td>
</tr>
<tr>
<td>Nurseries, nurseriesmen, and dealers in nursery stock</td>
<td>$5, agents, salesmen, and solicitors, $1.</td>
</tr>
<tr>
<td>Peddlers, six months or less</td>
<td>$25. Exempt from this tax are Farm and produce peddlers, peddlers of all fruits, berries, and vegetables produced in State, indigent or disabled railroad or United States soldiers or sailors, and blind persons. Clock peddlers, $100. Noncitizens trading horses or peddling organs, pianos, or vehicles, $100 in each county.</td>
</tr>
<tr>
<td>River traders</td>
<td>$100.</td>
</tr>
<tr>
<td>Sewing-machine companies and their general agents,</td>
<td>$200; agent in each county, $5 additional to county license fee.</td>
</tr>
<tr>
<td>Water-power companies, one-fourth of 1 per cent of annual gross revenue as determined by power generated and sold during a period of ten years from time company begins operations, and one-half of 1 per cent thereafter.</td>
<td></td>
</tr>
</tbody>
</table>

2. Persons desiring to engage in the following occupations or professions are required to pass appropriate examinations given by State boards or otherwise demonstrate their qualifications:

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Examinations required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant, certified public</td>
<td>$25; certificate, $10.</td>
</tr>
<tr>
<td>Chiropractor, annual registration</td>
<td>$1.</td>
</tr>
<tr>
<td>Chiropractor, recording license, $2; annual renewal, $7.50</td>
<td></td>
</tr>
<tr>
<td>Dental hygienist, $25; annual registration, $1; issuance of certificate to person leaving State to practice elsewhere, $15.</td>
<td></td>
</tr>
<tr>
<td>Embalmer, $10, annual renewal, $2.</td>
<td></td>
</tr>
<tr>
<td>Horticultural advisor (in sale of nursery stock),</td>
<td>$1.</td>
</tr>
<tr>
<td>Mine foremen, fire bosses, and hoisting engineers,</td>
<td>$1; other applicants in mining industry, $2; duplicate certificates, $1</td>
</tr>
<tr>
<td>Mine inspector, assistant, $7.50</td>
<td></td>
</tr>
<tr>
<td>Nurse, $5; recording certificate, 50 cents.</td>
<td></td>
</tr>
<tr>
<td>Optometrist, $1; recording license, $50 cents, annual renewal, $2.</td>
<td></td>
</tr>
<tr>
<td>Osteopath, $25; reciprocity license, $35.</td>
<td></td>
</tr>
<tr>
<td>Physician, $15; annual renewal, $2.</td>
<td></td>
</tr>
<tr>
<td>Physician and surgeon, $30, reciprocity license, $25.</td>
<td></td>
</tr>
<tr>
<td>Veterinarian, $10.</td>
<td></td>
</tr>
</tbody>
</table>
3. Miscellaneous State licenses are required as follows:

Fish and game licenses. Resident, to hunt deer, bear, or turkey, $1.10; to fish with artificial bait, $1.10. Nonresident, to hunt, $15; fish, $5; trip license to fish (15 days), $1.10. Use of dog in hunting, $1.50. To fish for market purposes or sale, annually, using seine nets, hoop nets, and set hooks; $30; hoop nets and set hook and line, including trot line, set hooks, $10. For each helper of a market fisherman, $1. Trapping for-bearing animals where more than 12 traps are used, $20 annually. Fees from fish and game licenses are paid into the State treasury but all fines and penalties for violations of fish and game laws go to the county treasury.

Motor vehicles: Annual registration. Automobility with pneumatic tires used for transportation of persons, $2.50 per 1,000 pounds of gross weight. Motor trucks with pneumatic tires, 1 ton or less capacity, $15; 1 ton or less capacity, $30; 2 tons, $35; 3 tons, $50; 4 tons, $65; 5 tons, $80; 6 tons, $100; 7 tons, $125; 8 tons, $150. With two or more solid tires on trucks of more than 3-ton capacity, $70. Trailers and semitrailers with pneumatic tires, 1 ton or less capacity, $10; 2 tons, $15; 3 tons, $25; 4 tons, $40; 5 tons, $50. In all cases minimum fee $10. Motorcycles: Side cars, $2.50. Registration of each class of motor vehicles used by dealers, $2.50 additional, $2.50 per set; renewal registration plates to be used by dealers, $2.50 each.

Motor vehicles: Incorporation fees: Incorporation, one-fifth of 1 per cent of authorized capital stock; same fee for amendments or supplement to incorporation or organization, or to bring the organization up to date except increases of capital stock, $10; examination, annual, $15 and one-hundredth of 1 per cent of total assets, with minimum of $400 and minimum of $20, filing annual report with bank commission, $2.50. Building and loan, building or building and savings associations: Filing charter and other papers pertaining to organization, one-tenth of 1 per cent upon face value of securities for such corporation or association, or upon face value of securities for sale, for which application is made, such fees not to exceed $200 for each application or amendment. For each day plus 10 cents for each $1,000 of assets and actual hotel and traveling expenses of examiner, but such examination fee for domestic associations shall not exceed $50, including hotel and traveling expenses of examiner, and for foreign associations, $100 plus the actual hotel and traveling expenses of the examiner.


Insurance companies: Filing charter or amendment of insurance company, $15; annual statement other than fraternal and farmers' mutuals, $10; annual certificate of authority other than insurance companies, $25; former farmers' and fraternal, $30; filing certificate of appointment for service of process, $35; each agent of life, fire, casualty, or miscellaneous companies, $3; each agent of a reciprocal or interinsurance exchange, $2; copies of papers, documents, records, $20 per set, annual statement of any corporation, $15. Examination of investment companies, not to exceed $50 per day and actual hotel and traveling expenses of examiner. Authentication of records of investment companies on file, 50 cents and cost of preparing information. Filing semiannual report, $2.50.

Lands, highways and improvements, commissioner of State: Each commissioner's patent or certificate, $10; acknowledgment, 50 cents; each certificate, $10; each certificate affixed, 50 cents; each certificate of donation to forfeited lands, $15; each donation deed issued, $1; copying field notes and plans, $1 to $10 according to number of sections in township and range, showing topography and area, $1.50, showing topography, area, length, or surveyed lines, fallings and variations, 5 cents per foot.

Mineral location notices, record of: $1 (one-half of which goes to county treasurer).

Mortgage licenses: Registration, 50 cents.

Oil or gas well: Inspections, $10.

Railroad Commission: Filing charter and other papers pertaining to organization, one-tenth of 1 per cent upon face value of securities for sale, for which application is made, such fee to be not more than $100 nor less than $10. Investment dealers: Inspection fee, $50. Agent's annual registration and authorization, $2. Examination of investment companies, not to exceed $10 per day and actual hotel and traveling expenses of examiner. Authentication of records of investment companies on file, 50 cents and cost of preparing information. Filing semiannual report, $2.50.

Oil or gas well: Inspections, $10.

Secretary of state: Fees collected for filing articles of incorporation, $25 for first $10,000 or less of proposed capital stock, and one-tenth of 1 per cent additional on all amounts in excess of $10,000; same fees for increases of capital stock. All telephones, interurban, telephone and pipe line companies pay incorporation fees of $1 per mile for each mile proposed to be constructed. Express, sleeping car and private car companies pay $2 per mile over which the corporation proposes to do business. Railroad, street, interurban or other transportation companies pay the following incorporation fees: On all lines not exceeding 25 miles in length, $10; exceeding 25 miles, $1 per mile for every additional 5 miles, $1 per mile for every additional 5 miles. Filing of charter or amendment of insurance company, $10; amendment, $2.50; annual license, $10. These associations are exempt from all franchise or license taxes. Certificate of incorporation, $5; amendment of articles of any corporation, $10. Filing and recording charter of any educational institution, $15. Articles of organization of any private corporation for religious, literary, benevolent, or educational purposes.
or distributive shares of deceased persons bonds, land, and other property belonging to any fund for education at the time of the passage of the act of 1875; net proceeds of all sales of lands and other property and effects of a trades union, issuing charge to public warehousemen; usual incorporation fee not to exceed $25. Examination of warehouse corporation with capital stock of less than $2,500, not to exceed $12.50; $2,500 to $10,000, not to exceed $25; $10,000 to $25,000, not to exceed $50; over $25,000, not to exceed $100, if capital stock is $1,000,000 or more, not to exceed $200.

State auditor. For each certified transcript, $1.

Steam boilers: Inspection, $3.

Supreme court. Library tax imposed by, on enrollment of attorneys, $10, fee for use of library, $1.25 quarterly. The supreme court clerk pays into the State treasury all fees received by him in his official capacity.

The county authorities may impose annually, unless otherwise stated, license taxes as follows:

- Agents, owners, or manufacturers traveling and selling lightning rods, steel stove ranges, clocks, pumps, buggies, carriages, and vehicles, $250.
- Auction duties payable to county: On sales of personal property, 1% per cent, real estate or leasehold interest in land, one-half of 1 per cent.
- Auctioneer, six months or less, $10.
- Candidates for office. For office voted on by electors of entire State, 50 cents; district of more than one county, except for Members of Congress, $3; single county, $1; township, $1, for Congress, $10.
- Certificate of record in any recorder's office, except mortgages, 50 cents; each certificate of mortgage, 10 cents.
- Circuses and menageries, $1 per day and $50 for each side show.
- Civil suit in courts of record, $5.
- Corporations, recording annual reports of, in office of county clerk of county in which corporation transacts business, 10 cents per 100 words.
- Court stenographer's tax, $5, and 5 cents for each 100 words or bill of exceptions.
- Criminal conviction in courts of record, 50 cents.
- Dog license, $1 (fund used to pay damages caused by dogs; balance, if any, credited to county road fund).
- Exhibitions for profit, county courts may license and fix a reasonable tax on.
- Fines, penalties, and forfeitures imposed by any court or board of officers whatsoever, except those imposed by mayors or police courts in any city or town, shall be paid into the county treasury for county purposes.
- Any city of the first or second class may, by ordinance, require any person, firm, or corporation who shall engage in any trade, business, profession, vocation, or calling within the corporate limits, except those who pay a tax to the State or city on gross incomes, to take out a license and pay such an amount as may be provided in the ordinance. Municipal corporations may license, regulate, tax, or suppress—
  - Auctioneers at not less than $5 nor more than $100 annually, billiard tables, or any other tables or instruments used for gaming, brocades, dance houses, dogs and other domestic animals not included in list of taxable property; equestrian performers; fortune tellers, gift enterprises; hawkers; horticultural views; intelligence officers, street vendors of umbrellas; hunt vendors of umbrellas; hunt vendors; magnifying glasses; money changers, muscle developers; museums and menageries; ordnance; pawnbrokers; peddlers; pistol galleries; plumbers, journeyman, $3 for examination and certificate issued for five years and $3 each for renewal thereafter, private hospitals, public mausoleums and cemeteries, private libraries, shooting galleries; shows and amusements; sparring and street exhibitions; theatrical and other exhibitions; transient dealers in horses and mules.

Sec. 11. No income tax.—There is no income tax in Arkansas.

Sec. 12. School revenues.—The State credits revenues from the following sources to the common-school fund:

- Proceeds of all lands granted by the United States to the State; all moneys, stocks, bonds, and other property belonging to any fund for education at the time of the passage of the act of 1875; net proceeds of all sales of lands and other property and effects that may accrue to the State by escheat or from sale of eschuals or from unclaimed dividends or distributive shares of deceased persons; 10 per cent of the net proceeds of the sale of all State lands; all swamp, internal improvement, seminary, and salines lands; the funds of money derived from the Federal Government from revenues derived from forest reserves; sale of sixteenth section lands; lease of school lands; all gifts, grants, or devises made to the State for educational purposes.
A State tax of not to exceed 3 mills is levied for support of the common schools, and a tax of two-tenths of 1 mill on all taxable property in the State is levied for vocational education in accordance with the provisions of the Federal vocational education act.

Applicants for the position of teacher are charged the following fees, payable into the school fund:

- County license, $2
- State-wide license, $1
- State license, good for life, $10
- Professional license, good for six years, $5

School districts are formed by the county board of education upon petition of a majority of electors, and any two or more districts may be organized into a consolidated district. Any incorporated city or town may be organized into a school district upon vote of the residents. Rural, single, or special districts may be established if the voters in the territory so elect.

The electors of every school district may determine what amount of money shall be raised by a tax on the taxable property of the district sufficient, together with the amount apportioned to it from the common-school fund, to defray expenses, but no tax may be levied greater than 12 mills on the assessed value. All taxes voted for school purposes by any district are levied by the county board of education and collected in the same manner as county taxes. Disbursements are made from the county treasury upon warrant of the school directors. If more than a majority of property owners in a single or special school district contribute a voluntary tax in addition to the usual school tax, it is the duty of the tax collector to assist in the collection of such voluntary contributions.

All school districts have power to borrow money for purchasing school sites and buildings, constructing, repairing, and equipping schoolhouses, and for other necessary purposes, and may issue therefor bonds with interest at not more than 6 per cent per annum. School property may be mortgaged to pay such bonds. If voters of a school district authorize a bond issue, the county court levies annually a tax on the property of the district sufficient to pay the interest on and refund such bonds.

All male persons in a road district between the ages of 21 and 45 years, are subject to five days' labor on the roads, which may be increased to 10 days by the county court, but may be commuted upon payment of $2 per day. Students and persons physically unable to work are exempt.

Road improvement districts may be established upon petition of landowners by the county court, which appoints three landowners as a board of commissioners. The board reports the estimated cost of plans to the court, which thereupon appoints three owners of real estate as a board of assessors. Costs of improvement are assessed against the lands, railroads, and tram roads in proportion to benefits received. The assessments are then certified to the board of commissioners, who report the same to the county clerk. The county court equalizes by raising or lowering any assessment upon proper showing, and its decision is final except when an appeal is taken in an individual case to the circuit court. Assessments are made in annual installments but no annual installment may exceed 20 per cent of benefits assessed. A penalty of 25 per cent may be enforced for delinquency in payment of assessments.

Bonds may be issued payable in not more than 20 years at 6 per cent or less interest and not in excess, in the aggregate, of 30 per cent of total assessed value of real property in the district. Additional bonds for maintaining roads may be issued, upon petition of landowners, payable in not more than 15 years and not in excess of 20 per cent of the assessed value of the real property.
Road maintenance districts may be formed in the same manner as the original improvement districts for the maintenance and repair of roads.

Drainage districts and subdistricts may be organized upon petition to the county court or to the circuit court if the district embraces more than one county. All lands, turnpikes, and railroads are assessed for the cost of construction and maintenance in proportion to benefits received. Bonds may be issued payable in not less than 10 nor more than 30 years, with interest at not more than 6 per cent. Assessments are liens on the property assessed. The county court may cause construction to be made, bonds issued, and assessments levied, or it may appoint a board of three commissioners for such purposes. Assessments are collected by the county collector and disbursements made by the county treasurer upon warrants of the court or board of commissioners. Special assessments may be made annually to clear out drains.

Levee districts may be organized upon petition to the county court in sections of a county which are subject to overflow. Districts which extend into two or more counties may be consolidated. A board of three directors and a board of three assessors are elected by the landowners. Assessments are made against lands benefited, and the board of directors may also issue certificates of indebtedness, with interest at not more than 6 per cent, but such indebtedness may not exceed the estimated betterment to accrue to the lands. Assessments are levied by the board of directors and are a lien on the land. Collection is made by the district treasurer appointed by the board. Delinquency in payment of assessments may be penalized by the addition of 10 per cent of the amount of assessment. An annual tax of not to exceed 5 mills on the value of the lands may be levied to pay salaries and incidental expenses if landowners approve at a meeting called for the purpose.

Fencing districts are established by order of the county court on petition of two-thirds of landowners to protect and restrain stock from running at large. Costs of construction and maintenance of fences are assessed against the land and railroads, according to assessed value, by the county court, upon report of the fencing board which is composed of three landowners appointed by the court, and are paid in annual installments not to exceed 1 per cent of the assessed valuation of the land. Collection is made by a collector and treasurer of the district appointed by the fencing board.

Upon petition of a majority of landowners, the council of any city of the first or second class or any incorporated town may establish improvement districts and may assess all real property within such districts for the purpose of improving streets and alleys, constructing sewers or making any local improvements of a public nature. The property of public-school districts may also be assessed for local improvements beneficial thereto. The city council appoints three owners of real property as a board of improvement, which ascertains the costs of construction and maintenance and makes report to the council. The council thereupon appoints three electors of the city as a board of assessment. Railroads benefited by such improvements are also assessed. Appeal from assessments made by the board may be taken to the city council. Assessments are paid in annual installments not to exceed 25 per cent of the assessed benefits in any one year. Twenty per cent penalty is added for delinquency and property may be sold if taxes are not paid. Collection is made by a collector and treasurer of the district appointed by the board. The board may borrow money not to exceed 90 per cent of the estimated costs and may pledge all uncollected assessments for payment or give a mortgage on the improvements.

Districts for enlargement and reconstruction of public improvements may be formed in the same manner as the original districts were formed. In cities which elect the commission form of government (city manager and board of directors) the board acts as the board of improvement in all improvement districts of the city.
Improvement districts adjacent to cities with more than 10,000 inhabitants are formed upon petition of a majority of real property owners in rural territory adjacent to the city. Three landowners are appointed by the county court as a board of commissioners. Assessments which are made by an assessor appointed by the board are levied against all real property, railroads and telegraph and telephone lines in proportion to benefits received. Assessments are listed with the county clerk for collection the same as county taxes, and are payable in annual installments not to exceed 10 per cent in any one year. Bonds may also be issued and are payable within 30 years and bear interest at not more than 6 per cent. Bonds and assessments constitute liens on the property assessed.

When payments are due and delinquent...

All taxes and assessments levied in any road improvement district, fencing district, levee or drainage district, are due and payable between the first Monday in January and the 10th day of April and become delinquent after the latter date.
CALIFORNIA.

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3. Assessment 39 miscellaneous license taxes and fees 44
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Sec. 1. Constitutional provisions summarized.—The legislature shall not pass local or special laws for the assessment or collection of taxes, extension of time for collection, or exemption of property from taxation.

The legislature shall add to the State school fund a sum amounting to not less than $30 per pupil in average daily attendance in the day and evening elementary schools in the public-school system during the preceding school year; and shall provide a State high-school fund of not less than $30 per pupil in average daily attendance in the day and evening secondary and technical schools. It shall also provide for the levying of a county, and city and county, elementary school tax, by a board of supervisors sufficient in amount to produce not less than $30 per pupil in average daily attendance in the public day and evening elementary schools of the county, or city and county, during the next preceding year; also for the levying of a county, and city and county, high-school tax sufficient in amount to produce not less than $60 per pupil in average daily attendance in the public day and evening secondary schools. It shall further provide for the levying of school-district taxes by the board of supervisors of each county, and city and county, for the support of public elementary schools, secondary schools, technical schools, and kindergarten schools, or for any other public school purpose authorized by the legislature.

The legislature shall not impose taxes upon counties, cities, towns, or other public or municipal corporations or the inhabitants or property thereof for county, town or other municipal purposes but may, by general laws, vest in the corporate authorities thereof the power to assess and collect taxes for such purposes. Power to levy taxes or assessments shall not be delegated to any special commission, private corporation, company, association, or individual.

All property in the State except as otherwise provided in the constitution, not exempt under the laws of the United States, shall be taxed in proportion to its value. (Various classes of property are specifically exempted from taxation. See General property tax, 1).

Restrictions on property taxation in proportion to value (Art. XIII, sec. 3).

The power of taxation shall never be surrendered or suspended by any grant or contract to which the State shall be a party.

The legislature shall by law require each taxpayer to submit to the county assessor annually a statement under oath setting forth specifically all the real and personal property owned by such taxpayer or in his possession or under his control at 12 o’clock meridian on the first Monday in March. Property, except as otherwise provided, shall be assessed in the county, city, town, township, or district in which it is situated, in the manner prescribed by law.

State and county boards of equalization (Art. XI, sec. 11).

A State board for the equalization of the valuation of the taxable property between the several counties for the purpose of uniform taxation, to assess certain properties lying in several counties, and empowered to assess certain taxes used exclusively for State purposes, is provided for; and the boards of supervisors of the several counties are constituted boards of equalization for their respective counties.

Income taxes may be assessed and collected from persons, corporations, joint-stock associations or companies resident or doing business in the State, or any one or more of them, in such cases and amounts, and in such a manner as shall be prescribed by law.

No surrender of taxing power (Art. XI, sec. 11).
The legislature shall provide for the levy and collection of an annual poll tax of not less than $4 on every alien male inhabitant over 21 and under 60 years of age, with certain exceptions.

Taxes levied, assessed, and collected as specifically provided in the constitution, upon railroads, express, telegraph, telephone, and telegraph lines; upon steamboat lines; upon steam and electric railway companies; upon insurance companies; companies engaged in the transmission or sale of gas or electricity; banks, banking associations, savings and loan societies, and trust companies; and taxes upon all franchises of every kind and nature shall be entirely and exclusively for State purposes.

Explanation—Peculiar to the California tax system is the segregation or listing of certain classes of property as subjects of state taxation only. All other than the listed classes bear at all times the burden of local taxation, and may under certain conditions be subjected to light State tax as well.

The properties segregated or listed for state taxation are those belonging to the public utilities (except water companies) or banks, insurance companies, and all franchises. These are taxed by methods different from those of each county and municipal tax assessed by a State board. But in the event that the taxes on these companies together with other State revenues are deemed insufficient to meet the State's expenses (a condition which has not arisen since this system was adopted in 1910) there would be automatically imposed a general property tax for State purposes on all property including the segregated properties subject to state taxation as well as that taxed locally. In order to be prepared for this emergency the segregated properties are every year assessed by the local assessors in substantially the same manner as other personal property, but these assessments are not property tax and apart from other properties. This roll is known as the "operative property roll."

Section 2. General property taxes.—No general property tax is levied for State purposes unless other sources of revenue prove insufficient.

All property in the State not exempt by law is subject to general county and municipal taxing except (1) the operative property of public service corporations; (2) the property of insurance companies which are taxed on their gross receipts; (3) the shares of stock of banks; and (4) all franchise, all of which classes of properties are taxed for the support of the State government. The property of these companies is subject to county and city or town taxation only for the purpose of paying indebtedness outstanding on November 8, 1910 (the date on which the constitution was amended providing for the separation of State from local taxation), and the interest thereon.

The following property terms are held to include—

**Property**.—Moneys, credits, bonds, stocks, dues, franchises, and all other matters and things, real, personal and mixed, capable of private ownership, but a mortgage deed of trust, contract, or other obligation by which a debt is secured when land is pledged as security for the payment thereof, together with the money represented by such debt, is considered as property for taxing purposes.

**Real estate**.—The possession of, claim to, ownership of, or right to, the possession of land; all mines, minerals, and quarries, in and under the land; all timber or other corporate growth or being on the lands of the United States, and all rights and privileges appurtenant thereto.

**Improvements**.—All buildings, structures, fixtures, fences, and improvements erected upon or affixed to the land except telephones or telegraph lines: all fruit, nut-bearing or ornamental trees under 4 years of age, date palms under the age of 8 years, grapevines under 5 years of age; and citrus after the first year's planting.

**Personal property**.—Everything which is the subject of ownership not included within the meaning of the terms "real estate" or "improvements."

**Value and full cash value**.—The amount at which property would be taken in payment of a just debt from a solvent debtor.

**Credits**.—Solvent debts not secured by mortgage or trust deed owing to the person, firm, corporation or association assessed.

**Classes of property exempt from taxation.**

The following classes of property are exempt from taxation by provisions of the constitution:

1. Property of the United States, State of California or any county or municipal corporation thereof.

2. All buildings and so much of the real property as may be required for the convenient use thereof, when used solely and exclusively for religious worship and sheltering orphans but property rented and for which rent is received, although used for such purposes, is not exempt.

3. Property used for free public libraries and free museums, and property used exclusively for public schools. Property belonging to the Leland Stanford Junior University including the Palo Alto farm, the California School of Mechanical Arts, the California Academy of Sciences, the Cowell Institute, the California College, Buildings, equipment at and grounds not exceeding 100 acres, and the securities and income, when used exclusively for educational purposes, of any educational institution of collegiate grade not conducted for profit.
TAXATION AND REVENUE LAWS—CALIFORNIA.

4 Growing crops, fruit and nut-bearing trees under the age of 4 years from time of planting in orchard form, and grapevines under the age of 3 years from the time of planting in vineyard form.

5 All bonds issued by the State, or any county, city, town, municipal corporation or district within the State.

6 Funds of fraternal benefit societies.

7 Cemetery lands and property of rural cemetery associations.

8 All vessels of more than 50 tons registered in any port of the State engaged in the transportation of freight or passengers, shall be exempt from taxation, except for State purposes, until January 2, 1935.

9 Personal property of every taxpayer to the amount of $1,000

10 Property not exceeding $1,000 in value of every resident who has served in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, in time of war and received an honorable discharge therefrom, or lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount, and property to the amount of $1,000 of the widow, resident in the State, or if there be no such widow, of the widowed mother resident in the State, of every person who has so served and has died either during his term of service or after receiving honorable discharge, and property to the amount of $1,000 of pensioned widows, fathers and mothers, resident in the State, of soldiers, sailors and marines who served in the Army, Navy, or Marine Service. This exemption does not apply, however, to any person owning property of the value of $5,000 or more, or where the widow of such soldier or sailor owns property of the value of $5,000 or more.

SEC. 3. Assessment.—All taxable property is assessed annually as of noon on the first Monday in March. The assessment is made by county assessors and is based upon sworn statements furnished by the taxpayers, or in the absence of such statements, on such information as the assessor may obtain. The assessor is furnished by the county surveyor with maps which he keeps up to date by obtaining information from the county recorder of all property transfers. The assessment is the only basis of taxation for counties, municipalities, school and road districts, but certain cities and towns may have a separate valuation as the basis of their local taxation. Special features of the assessment are—

Deposits in savings and loan companies are, for tax purposes, deemed an interest in the property of the company and are not assessed to the depositor.

In assessing solvent credits not secured by mortgage, deduction of debts due to bona fide residents of the State may be made.

Land and improvements are assessed separately. Cultivated and uncultivated land of the same quality and similarly situated is assessed at the same value. Lands sold by the State or the United States for which no patent has been issued are assessed the same as other lands, but the owner is entitled to a deduction equal to the amount due.

Lands are assessed in parcels not exceeding 500 acres and tracts of land surveyed by the United States Government are assessed by sections or fractions thereof. Subdivided lands are assessed by block and lot as shown on maps of record.

Real estate of banks and insurance companies as well as the nonoperative property of public service corporations is assessed for county and municipal taxation.

Water ditches constructed for mining, manufacturing or irrigating purposes, and wagon and turnpike toll roads are assessed at real estate at a rate per mile for that portion of the property which lies within each county. Telegraph and telephone poles and lines are assessed as personal property.

Vessels of 50 tons or less, except ferryboats are assessed in the county where registered, excepting any which are registered outside of the State but may remain in the waters and are owned by residents of the State, must be assessed. All boats and small craft not required to be registered must be assessed in the county where the owner resides.

Wires, storehouses and all stationary property belonging to ferries connecting more than one county must be assessed in the county where located. The value of the watercraft and of all toll bridges connecting more than one county must be assessed in equal proportions in the counties so connected.

Persons who refuse to furnish the statements required are subject to arbitrary assessment, lose their right of appeal to the county board of equalization, and may be fined.

Any property willfully concealed, removed, transferred, or misrepresented by the owner or agent thereof, to evade taxes, upon discovery, shall be assessed at not exceeding ten times its value. Property discovered by the assessor to have escaped assessment for the preceding year, if such property is still in the ownership or under the control of the same person who owned or controlled it during the preceding year, may be assessed at double its value.

SEC. 4. Equalization.—The State board of equalization is composed of four members who are elected by districts at each gubernatorial election for a term of four years. The comptroller of the State, who is also elected for a term of four years, serves as ex-officio member of the board. The State board prescribes rules and regulations governing the

Penalties.

Elected to office for term of 4 years.
county boards of equalization and county assessors; equalizes the valuation of the taxable property of the several counties; increases or lowers the entire assessment roll so as to equalize the assessment of the property therein described and make it conform to the true value in money; fixes the rate of State taxation whenever it becomes necessary to use the general property tax for State revenue; and assesses all State taxes except the inheritance tax and certain licenses.

The boards of supervisors of the several counties constitute boards of equalization for their respective counties, and meet on the first Monday of July in each year to equalize the assessment between individuals and to increase or lower any valuation contained in the roll whenever necessary to make it conform to the true value of the property in money, and in general to revise the list for the county. The board can make no reduction in the valuation of property unless the party affected thereby files under oath an application therefor, and no board is permitted to raise the assessment of money or solvent credits above their face value.

**SEC. 5. Tax rates.**—The board of supervisors fixes annually the rate of county taxes, designating the number of cents levied on each $100 of property for each fund, there being a limit of 50 cents per $100 to pay bonded indebtedness. The board of county supervisors may levy, besides the general taxes—

- For advertising resources of county to induce immigration and promote its trade and commerce, not to exceed 2 cents per $100 of assessed valuation.
- For relief of the needy blind, 0.2 of 1 mill.
- For purposes of general sanitation, one-half of 1 mill on each dollar of assessed valuation of all property in county outside of incorporated cities and towns.

The county tax for road district purposes levied on all property outside the boundaries of incorporated towns and cities is limited to 40 cents per $100 of assessed valuation, but the supervisors may, if the voters so authorize, levy a special tax of not to exceed 50 cents on each $100 to protect roads from storm waters and floods. They are also empowered to levy a special road-fund tax of not to exceed 2 mills on the dollar on property in the county outside of incorporated cities and towns for the construction and maintenance of the county highways in the several road districts in proportion to the amount collected in each district, and, in addition, upon petition of a majority of the property owners of any road district, it is their duty to levy a special road-fund tax of not to exceed 2 mills on all property in the district for the maintenance of the public highways therein. Whenever any county highway is improved under a county bond issue covering all property of the county, the board of supervisors each fiscal year levies a tax of not to exceed 10 cents on each $100 value of taxable property of the county, for each 100 miles of county highways improved under the bond issue, this tax being collected the same as other taxes and kept in a fund known as the "county highway maintenance fund."

Unless the city charter provides otherwise, the rate for city and town taxes is fixed by the municipal authorities subject to the limitation that it may not exceed $1 on each $100 of valuation for general purposes. A municipality may, however, levy in addition to the general tax special taxes as follows:

- For public improvements, 5 mills.
- For providing parks and music and for advertising purposes, 1.5 mills.
- For payment of expenses of city planning commission, 2 mills.

**By county collectors; exceptions.**

Taxes may be paid in two installments, the first of which includes all taxes on personal property and one-half of the taxes on real property, and becomes due on the third Monday in October and delinquent.

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1 Elected to office for term of 4 years.
on the first Monday in December. The balance of the taxes on real property is payable on the second Monday in January and becomes delinquent on the last Monday in April. Penalties of 15 per cent are added to the first and 5 per cent to the second installment for delinquency, with 5 per cent additional on the first if not paid when the second is due.

Taxes on land and improvements are a lien on the property assessed, and taxes on personal property are a lien on all the property, real and personal, of the owner. Liens attach as of the first Monday in March. Taxes on possessor claims to land and personal property belonging to persons who own no real estate on which a lien for the taxes might attach, are collected by the assessor at the time of making the assessment, the amount of taxes being determined by the rate for the previous year. These payments are subsequently readjusted to conform to the rates of the current year.

The tax collector must collect, in addition to the taxes due on the delinquent list, together with the penalties for delinquency, 50 cents on each lot, piece, or tract of land separately assessed and on each assessment of personal property, which amount is paid to the county and placed to the credit of the salary fund.

Land on which taxes are delinquent is sold to the State in July by operation of law, upon publication in June of the delinquent list, but the comptroller may, instead, bring an action when the taxes amount to over $300. Land sold for delinquent taxes may be redeemed within 5 years by the owner, his heirs, administrator, executor, or other successor in interest, by payment of the amount of all penalties and costs and the aggregate amount of taxes with interest at the rate of 7 per cent. The penalties are as follows:

If redeemed within 6 months, 10 per cent; 1 year, 20 per cent; 2 years, 30 per cent; 3 years, 40 per cent; 4 years, 45 per cent; 5 years, 50 per cent. At the end of the 5-year period the State may sell the unredeemed land.

When State lands upon which the full purchase price has not been paid have been sold to the State for delinquent taxes, they again become subject to entry and sale, but the former possessors or owners, their heirs or assigns, shall be preferred purchasers for a period of six months, upon payment of all taxes, penalties, and costs.

Sec. 7. Poll tax on aliens.—There are no poll taxes for general State, county, or municipal purposes, but every alien male inhabitant over 21 and under 60 years of age, except paupers, idiots, and insane persons, must annually pay a poll tax of $10 which is due on the first Monday in March and is paid into the unapportioned county school fund of the county or city and county in which collected. If not paid prior to July 31, there is added 50 per cent to the tax; if still unpaid on December 31, the whole amount of tax and penalty bears interest at 7 per cent until paid. After the 31st day of July, the employer of a delinquent shall be notified and a demand made that the tax and penalties be withheld from any moneys due or to become due to such delinquent.

The county assessor collects the tax and penalties for delinquency but receives no additional compensation therefor. He may, however, appoint such deputies as are required who are paid $6 per diem if employed in a city or town and $7 per diem in the rural districts.

Every person liable to pay this tax must register annually between the 1st day of January and the first Monday in March and must receive a certificate of such registration.

Sec. 8. Inheritance tax.—An inheritance tax is imposed on the following transfers of any property, real, personal, or mixed, except property transferred to societies, corporations, and institutions now or hereafter exempted by law from taxation, or to any public corporation, or to any association, society, corporation, or institution devoted to any charitable, benevolent, educational, public, or other like work, or to any person in trust therefor (pecuniary profit not being its object or purpose):

When the transfer is (a) by will or intestate or homestead laws of State, from any person dying seized or possessed of property while a resident of the State, or by any probate homestead set apart from said property; (b) by will or intestate laws, of property within the State, the decedent being a nonresident at time of death; and (c) when transfer of property is made by a resident or nonresident without valuable and adequate consideration, in contemplation of death.
The basis of the tax and the amounts exempt are as follows:

<table>
<thead>
<tr>
<th>Classification of beneficiaries—</th>
<th>Class 1</th>
<th>Class 2</th>
<th>Class 3</th>
<th>Class 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Husband, wife, lineal issue or ancestor, of decedent, legally adopted child or any lineal issue of such child</td>
<td></td>
<td></td>
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<tr>
<td>Decedent’s brother or sister, or descendant of either, wife or widow of son, or husband of daughter, of decedent.</td>
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<tr>
<td>Brother or sister of father or mother of decedent or descendant of either</td>
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<tr>
<td>Any person other than above in any degree of collateral consanguinity or a stranger in blood, or a body politic or corporate</td>
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</tr>
</tbody>
</table>

Classification of beneficiaries—

- Class 1: Husband, wife, lineal issue or ancestor, of decedent, legally adopted child or any lineal issue of such child.
- Class 2: Decedent's brother or sister, or descendant of either, wife or widow of son, or husband of daughter, of decedent.
- Class 3: Brother or sister of father or mother of decedent or descendant of either.
- Class 4: Any person other than above in any degree of collateral consanguinity or a stranger in blood, or a body politic or corporate.

When market value is $25,000 or less, the tax rate is 1 cent.

- On excess of $25,000 to $50,000: 2 cents.
- $50,000 to $100,000: 3 cents.
- $100,000 to $200,000: 4 cents.
- Over $200,000: 5 cents.
- Exemption: $2,000 to widow or minor child, $1,000 to others of class 1.

The superior court fixes the value of the property and amount of tax based on the report of appraisers who are appointed by and not under the direction of the State comptroller. The tax is due and payable immediately upon the death of decedent, and is a lien upon the property transferred which may not be delivered to beneficiaries by the administrator until the tax has been deducted. If the tax is paid within 6 months a discount of 5 per cent is allowed. If not paid within 18 months, interest at the rate of 10 per cent is charged from the time the tax accrued unless in the judgment of the court delay was unavoidable, in which case only 7 per cent is charged from the expiration of the 18 months.

The proceeds of this tax are paid into the State treasury to the credit of the State school fund up to $250,000, all in excess of that amount being credited to the general fund.

Reports required of public service corporations.

Such person or officer as the State board of equalization may designate shall, on or before the first Monday in March of each year, file with the board a sworn, detailed report giving for the year ending December 31 preceding, such information concerning the company's financial condition, business, and operations as the board shall deem necessary.

Railroad companies, 7 per cent, street railways, and other private exchange companies, 3.27 per cent; express companies, 1 per cent; telegraph and telephone companies, 5.5 per cent; companies engaged in sale or transmission of gas or electricity, 7.5 per cent.

Insurance companies report to the insurance commissioner who in the State board of equalization a detailed statement concerning all companies engaged in business in the State. Every insurance company shall annually pay a tax of 2.6 per cent upon the amount of its gross premiums less return premiums and reinsurance and county and municipal taxes paid by it on real estate, but this rate is increased in the case of...
case of a foreign company, to such amount as the State or country in which such foreign company is incorporated, imposes on California companies.

Such officer of a bank as the State board of equalization may designate, shall, on the first Monday in March, or within 10 days thereafter, file with the board a detailed statement giving the financial condition of the bank on the first Monday in March and a description and valuation of its real estate assessed for county taxation. Shares of capital stock of all banks are assessed and taxed to the owners or holders thereof by the board, in the city or town in which the bank is located, at 1.45 per cent of the value of such shares, this value being taken to be the amount paid for the stock together with its pro rata of the accumulated surplus and undivided profits, or if in liquidation, its pro rata of the actual assets of the bank. The tax may be paid by the bank on behalf of its stockholders, and upon request of a bank its capital stock may be assessed to and in the name of the bank instead of the stockholders. In determining the value of the capital, the value of any real estate owned by the bank assessed for county taxes is deducted. These taxes do not relieve any bank from the payment of charges for examination of its condition. The moneyed capital, reserve surplus, undivided profits, and other property of unincorporated banks or bankers are assessed and taxed in the same manner as incorporated banks.

The owner or holder of every franchise in the State, subject to taxation, shall, within 10 days after the first Monday in March, submit to the State board of equalization a sworn statement showing the condition, obligation, or burden imposed upon such franchise or under which the same is enjoyed, the name and nature of the company, amount of authorized capital stock, funded and floating debts, market value of stock and bonds, assessed value of its property, dividends paid during the year ending December 31 preceding, gross receipts, operating and other expenses, and such other matters as the board may deem necessary. All franchises other than those of corporations or companies referred to above are assessed at their actual cash value after making due deduction for good will and are taxed at the rate of 1.6 per cent per annum. These franchises include the actual exercise of the right to be a corporation and do business in the State as well as the right, authority, or permission to maintain wharves, ferries, toll roads, and bridges, and to construct, maintain, or operate through or on any streets, highways, public places or waters, mains for conducting water, oil, or other substances. The secretary of state is required to make a daily report to the State board of the names, corporate number, date of incorporation, term of existence, authorized capital stock, funded debt, and principal places of business, of all corporations doing business in the State.

All of the foregoing State-tax rates may be changed by the legislature by a two-thirds vote.

No company, by reason of the State franchise tax, is released from the payment of any amount agreed to be paid or required by law to be paid for any special privilege or franchise granted by any of the municipalities of the State.

The State board of equalization may, for good cause shown, extend for not exceeding 30 days the time for filing any report required of corporations.

The board of equalization meets at the capitol on the first Monday in March and completes its assessment and levy for State taxes by the first Monday in July.

All property of corporations or companies referred to above, except banks, shall be subject to taxation to pay the principal and interest of any bonded indebtedness created and outstanding by any city, city and county, county, town, township, or district, on or before November 8, 1891, and the taxes so paid for such principal and interest shall be deducted from the total amount paid in taxes for State purposes. Corporation and franchise taxes are due and payable on the first Monday in July and one-half becomes delinquent on the sixth Monday thereafter. Unless paid prior to the first Monday in February 5 per cent additional is added. The remaining half becomes delinquent.
on the first Monday in February, and if not paid prior thereto 5 per cent is added. All taxes which are not secured by real estate are due and payable at the time the assessment is made. When in the opinion of the board there is not sufficient real property to secure payment of the taxes the board may authorize the comptroller to collect same before the first Monday in August either by seizure or sale. Within three days after the first Monday in February the comptroller shall notify all companies whose taxes are delinquent that if they are not paid by the first Monday in March such companies shall forfeit their right to do business in the State.

Any company or person who fails or refuses to make and furnish any report called for or renders a false or fraudulent report shall be guilty of a misdemeanor and subject to a fine of not less than $300 nor more than $5,000 for each offense.

Out of the revenues derived from corporation and franchise taxes there shall first be set apart the moneys to be applied by the State to the public school system and the State university.

Corporations, except educational, religious, scientific, and charitable corporations, public service and insurance companies, banks, corporations not organized for profit, and foreign corporations doing exclusively an interstate or foreign business, are required to pay a license tax as follows:

When the authorized capital stock does not exceed $10,000, $10; when capital stock is—

| Tax  |  
| 10 |  
| 15 |  
| 25 |  
| 50 |  
| 75 |  
| 100 |  
| 200 |  
| 300 |  
| 400 |  
| 600 |  
| 800 |  
| 1,000 |  

When the capital stock does not have any par value the tax shall be $100; when part of the stock has no par value 50 on such part shall be added to that rated on the stock of par value.

Building and loan associations and corporations having no capital stock but organized for profit pay an annual license tax of $10.

A proportional part of the license tax is allowed to corporations organized within the year (January 1 to December 31, inclusive).

The license tax is due on the 1st day of January of each year, and is lien on the real property of the corporation until paid. If not paid before the first Monday of February an additional $10 is added, and if tax and penalty are not paid before the first Monday in March the rights of domestic corporations are suspended; and those of foreign companies forfeited. These rights may be restored by the corporations conforming with certain conditions.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes, and fees.—The State imposes taxes, licenses, and fees (1) for the privilege of engaging in certain business activities; (2) on individual or personal occupations and professions; (3) of a miscellaneous character; and (4) fees which are paid into the general treasury for services rendered by public officials or for record or other purposes, in the following cases:

1. On business activities (annually unless otherwise stated):

Cold storage meat, to sell or deal in, retail, $10; hotel, restaurants, dining cars, and other places where served, $5.

Credit letters—buying, selling, or exchanging, $10.

Drugs, Itinerant vendor of, $200.

Fishing industry, see Miscellaneous licenses.

Imitation milk or products, manufacturers of, $100; dealers, wholesale, $50; retail, $5.

Hotels, restaurants, and other places where served, $5.

Insurance, to contract for reciprocal, $50; renewal license, $10.

Intoxicating liquors for nonbeverage purposes, to manufacture, export, import, or sell, $5 biennially.

Investment securities, sale of (Blue Sky Law), filing application, $10, and following percentages of amounts of securities sought to be issued, one-twentieth of 1 per cent on excess of $20,000 and not exceeding $50,000; one-twenty-fifth of 1 per cent on excess of $50,000 and not exceeding $100,000; one-fiftieth of 1 per cent on excess of $100,000 and not exceeding $500,000; one-hundredth of 1 per cent on excess of $500,000.

Examination, $10 per day for time.

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required. Copies of papers and records, not certified, 10 cents per folio, certified copies of transcript of appeal, copies of process served, 15 cents per folio and $1 for affixing seal. Certificate of service upon corporation commission, $2.

Kelp, to cut and harvest, $10 and 15 cents per ton.

Nursery stock, registration of, $1; license, $5 and 50 cents for each acre above 1, maximum not to exceed $50; permit to ship into State, $10.

Oil, crude, petroleum, or products, transportation of, by pipe lines over, along, or under a public highway, $250 and 50 cents per barrel.

Olomargarine or other substitutes for butter, to manufacture, sell or deal in—manufacturer of, $100, dealers, wholesale, $50, retail, $5; hotel keeper, serving, $2.

Pharmacy, general dealer without registered pharmacist, $5.

Poisons, manufacture and sale of economic, $50.

Slaughter of cattle and sale of meat, if less than 10 head per month, $5, 10 to 50 head, $10, more than 50, $25; inspection of cattle for slaughter, 5 cents each.

Warehouse, cold storage, if capacity is 100,000 or more cubic feet, $50; 50,000 to 100,000, $40; 10,000 to 50,000, $30; 10,000 or less, $15.

Warehouseman, public, $2.

2. Occupational and professional licenses are required as follows, examination to test the qualifications of applicants being generally given by various State boards.

Accountant, certified public, $25; renewal, $1.

Aircraft operator, examination not to exceed $25; license, $2; registration of aircraft, $5, copy of certificate, 50 cents.

Architect, $25.

Attorney at law, $15.

Auctioneer, live stock, $25.

Broker, placing insurance in unlicensed companies, $25 and 3 per cent of gross premiums collected less 3 per cent of all return premiums on policies canceled or reduced.

Broker, real estate, $10; salesman, $2.

Chausseur, $2; badge, $1; certificate, 50 cents.

Chiropractor, $30.

Dentist, $25; apprentice, $10; dental hygienist, $15, renewal, $2.

Detective agency, private, $10.

Embalmers, resident, $10; renewal, $2; nonresident, $20, renewal, $5.

Employment agent, in cities of first and second class, $100; third and fourth class, $50, all others, $10.

Insurance agent, $1.

Midwife, $20; renewal, $2.

Nurse, graduate, $15, renewal, $1.

Optometrist, $25.

Osteopath, $25.

Physician and surgeon, $25; drugless practitioner, $30; reciprocity certificate, $100.

Sick, trained attendant of, $5.

Teacher, foreign language, in private schools, $2.

Teacher in public schools, applicant for life diploma, $15.

Teacher of milk or cream, $1.

3. Miscellaneous licenses are required as follows:

Fish and game licenses. — Fish: Buying and selling, retail dealer, $20; if in connection with other products, $10, wholesale dealer, when gross receipts are not in excess of $25,000, $25; $25,000 to $100,000, $75; $100,000 to $250,000, $100; $250,000 to $500,000, $150; $500,000 to $1,000,000, $200; more than $1,000,000, $250, each branch house of wholesale dealer, $3; brokers, buyers, and salesman of dealers outside of State, $100. Cannining, curing, etc., fish meal and oil, citizen, $2, alien, $3, and in addition 2 cents on each 100 pounds of fish caught or purchased.

Catching game fish, resident citizen, $1; nonresident or alien, $3. Hatchery, private, $3. Importer, to import, $10. Game: Bucks, to ship into State, 50 cents each. Domestic game birds or animals, to raise and sell, $2.50. Hunting, resident citizen, $1; nonresident or one partly naturalized, $10; alien, $20.

Motor vehicles. — Registration of motorcycles, $2. Automobile except electric, 40 cents per horsepower; when other than pneumatic tires and for commercial use, in addition to rate per horsepower, if weighing under 4,000 lbs. unladen, $5; 4,000 to 6,000 lbs., $10. 6,000 to 10,000, $15; 10,000 lbs. and above, $25. Registration of trailers, $2. Electric motor vehicles, $3 and in addition same rates for weight as above. Dealers, $10 for first set of plates and $5 for each additional set; motorcycles, $5 for first plate and $1 for each additional one. Transfer of ownership, $1. Duplicate as follows: Number plate, $1; container, 25 cents; certificate of registration, 50 cents; operator's license, 25 cents (no fee being required for original license).

Public land, lease of: Filing application, $5; lease for 2 years of not exceeding 25 sq. miles, $50 and a certain amount to be bid on lease.

Stations and jacks. — Registration, $2; renewal or transfer of ownership, $1.25; duplicate certificates, $1.25.

Water, appropriating: For generating electricity, $5 and 10 cents for each theoretical horsepower of 100 or less, 5 cents per horsepower in excess of 100 up to 1,000; 1 cent per 100 horsepower in excess of 1,000. If water is also used for agricultural purposes, an additional tax of 5 cents per acre up to 100 is charged; 5 cents per acre above 100 up to 1,000, and 2 cents per acre over 1,000.
4. Fees are collected by public officials for services rendered or paid into the State treasury, as follows:

- **Banking fees:** Banking business (receive and transmitting money to foreign countries), instead, steamship, and express companies doing $2.50. Bank, license fee for foreign; $2.50. Bank, certificate of authority for branch office, $5.
- **Building fees:** Filing fee, $1; removal, $1.50; transfer, $1.
- **Building and loan associations:** FHA, not less than $10, agent, $1.
- **Copyright:** Articles of incorporation, $5; articles of foreign corporation, $3; any company which is exempt from license tax, $5; cooperative membership, $10. Certificate of incorporation, $3.
- **Fire fees:** Filing transcript on appeal, $10; petition for rehearing, $2; motion for new trial, $2; motion for dismission, $2.50; petition for writs; $7.50; certificates and seal, $1; (the clerk of the district court of appeal receives the same fees which must be paid into the State treasury, 50 per cent to general fund and 50 percent to library fund of the district court of appeal).
- **Documents filed:** Copy of, 20 cents per folio; certifying to and affixing seal, $2.
- **Elevator inspection fee:** $3.50.
- **Fraternal benefit associations:** Filing fee, $10.
- **Incorporation fees:** Articles of incorporation, $5; articles of foreign corporation, $3; any company which is exempt from license tax, $5; cooperative membership, $10. Certificate of incorporation, $3.
- **Fees for peddling and vending goods:** peddling and vending goods and buggies, $1 per hour and 50 cents for certificates. Furnishing names and addresses of purchasers of State lands, making maps, etc., $1 per hour and 50 cents for certificate.

### License issued by county boards; statutory rates.

- **License fees:** License fees for toll bridges and ferries must not exceed 10 per cent of the tolls collected annually.

### Duty of tax collector.

### Persons exempt.

### Fees collected by county clerk and others credited to salary fund.

- **Commerical activities:** Proceeding in superior court, $5; filing petition for letters of administration, $3; motion to contest will, $3; appearance of defendant, $2; placing action on calendar for hearing, $2; motion for new trial, $2; marriage license, $2; and various other fees ranging from 10 cents to $1.

46 TAXATION AND REVENUE LAWS—CALIFORNIA.
A number of fees are collected by various other county officials, and all fees are paid into the county treasury to the credit of the salary fund for county officers. The regulatory bodies of incorporated cities and towns have the same power to license all kinds of business and exhibitions as the county supervisors; and in addition to the county license, a city license must be procured as required by the city ordinance. Certain cities impose a tax of $2 on dogs.

Sec. 11. No Income Tax. Although the constitution authorizes the imposition of income taxes, no legislation to that effect has been enacted.

Sec. 12. School Revenues.—Out of all State revenues derived from taxes there shall first be set apart the moneys to be applied by the State to the support of the public school system and the State university. The public school fund is augmented by the annual transfer of an amount equivalent to $30 for each pupil in average daily attendance in the elementary schools, and a high-school fund is maintained by the transfer from the general State revenues of an amount equivalent to $30 per pupil. The proceeds of the alien poll tax are paid into the unappropriated county school fund and the interest on bonds of estates of deceased persons is paid into the State school fund. All State school moneys are apportioned by the superintendent of public instruction to the several counties according to the average daily attendance, and the superintendent of schools in each county apportions all State and county school moneys to the various districts. The entire State school fund and not less than 60 per cent of the county, or city and county, school taxes shall be applied exclusively to the payment of salaries of teachers of the public schools.

The board of supervisors of every county must levy annually a county school tax, the maximum rate of which must not exceed 50 cents on each $100 of taxable property in the county nor the minimum rate be less than sufficient to raise the amount estimated as necessary by the county superintendent. A special tax of not to exceed 15 cents on each $100 of taxable property in a county, city, or school district, may be levied for the maintenance of kindergarten schools.

The board of supervisors may, in their judgment, levy a special tax upon all the property in the county not in any high-school district for the purpose of educating high-school pupils in the county, not residing in any of its high-school districts; also, by submitting to vote of electors, may levy a tax for the equipment and maintenance of a union high-school library, and establish high-school districts.

Every city or incorporated town, unless subdivided by the governing authorities thereof, constitutes a separate school district. School trustees, three in number, are appointed for a term of three years; in cities, they are called boards of education. The board of school trustees or education may in any year call an election and submit to the electors of the district the question of raising by special tax funds for additional school facilities or to maintain or build schoolhouses. The board of supervisors then levies the tax at the time of levying the county taxes. The maximum rate of tax levied by a district in any one year for building purposes may not exceed 70 cents per $100 of taxable property, and for other school purposes, 30 cents.

Sec. 13. Districts in which special taxes or assessments may be levied.—In addition to road and school districts property owners and residents of a county may organize irrigation, reclamation, drainage, levee, conservation (irrigation, drainage, and levee districts consolidated), lighting, protection, overflow, boulevard, cemetery, storm water, water storage, and sanitary districts. These districts are governed either by independent boards of directors or by the county board of supervisors acting as district boards of trustees, and are authorized subject to approval of electors of districts, to issue bonded indebtedness and to levy, assess, and collect such taxes and assessments against properties benefited as may be necessary to carry out the purposes for which they are established.

Sewer districts may be organized in any city and a special tax levied on the property located within such district. Several cities may jointly form a water district and levy special taxes on the property included within its boundaries.
COLORADO.

State school fund (Art. IX, sec. 6).

SEC. 1. Constitutional provisions summarized.—The public-school fund shall consist of the proceeds of such lands as have been or may be granted to the State by the General Government for educational purposes; all estates that may escheat to the State; and all other grants, gifts, or devises that may be made to this State for educational purposes.

The general assembly shall provide for an annual tax sufficient, with other resources, to defray the estimated expenses of the State government for each fiscal year. All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax and shall be levied and collected under general laws, which shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal. Provided, That the personal property of every person being the head of a family, to the value of $200, shall be exempt from taxation. Ditches, canals, and flumes owned and used by individuals or corporations for irrigating land owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose. The property of the State, counties, cities, towns, and other municipal corporations, and public libraries, shall be exempt from taxation. Lots with buildings thereon, if said buildings are used solely and exclusively for religious worship, for schools, or for strictly charitable purposes, and cemeteries not used or held for profit, shall be exempt from taxation unless otherwise provided by general law. All laws exempting from taxation property other than that hereinbefore mentioned shall be void.

COUNTY AND LOCAL TAXES; NO RELEASE FROM PROPORTIONATE SHARE OF TAXATION; CORPORATIONS TAXABLE (ART. XI, SECS. 5 TO 10).

The general assembly shall not impose taxes for the purpose of any county, city, town, or other municipal corporation, but may by law vest in the corporate authorities thereof, respectively, the power to assess and collect taxes for all purposes of such corporation. No county, city, town, or other municipal corporation, the inhabitants thereof, nor the property therein, shall be released or discharged from their or its proportionate share of taxes to be levied for State purposes. The power to tax corporations and corporate property shall never be relinquished or suspended. All corporations in this State or doing business therein shall be subject to taxation for State, county, school, municipal, and other purposes, on the real and personal property owned or used by them within the territorial limits of the authority levying the tax.

The rate of taxation on property, for State purposes, shall never exceed 4 mills on each dollar of valuation: Provided, That in the discretion of the general assembly an additional levy of not to exceed 1 mill on each dollar of valuation may from time to time be authorized for the erection of additional buildings at, and for the use, benefit, maintenance, and support of the State educational institutions: Provided, further, That the rate of taxation on property for all State purposes, including the additional levy herein provided for shall never exceed 5 mills on each dollar of valuation, unless otherwise provided in the constitution.

There shall be a State board of equalization, consisting of the governor, auditor, treasurer, secretary of state, and attorney general. The duty of the said board shall be to adjust, equalize, raise, or lower the valuation of real and personal property of the several counties and the valuation of any item or items of the various classes of such property.
There shall be in each county a board of equalization consisting of the board of county commissioners of said county. The duty of the county board shall be to adjust, equalize, raise, or lower the valuation of property within their respective counties, subject to revision, change, and amendment by the State board of equalization. The State and county boards shall equalize to the end that all taxable property in the State shall be assessed at its full cash value, and to perform such other duties as may be prescribed by law: Provided, That the State board of equalization shall have no power of original assessment.

Laws creating indebtedness shall provide for the levy of a tax sufficient to pay the interest on and extinguish the principal of such debt within the time limited by such law for the payment thereof, which in the case of debts contracted for the erection of public buildings and supplying deficiencies of revenue shall not be less than 10 nor more than 15 years.

Sec. 2. General property taxes.—All property not expressly exempt by law is subject to State, county, and municipal taxation. This includes tangible and intangible property and the money of non-residents kept, used, loaned, or invested within the State for profit. Stock in corporations (except banks), which are taxed on their property, is not taxable to the owner.

Property items used include—

Real estate.—All lands or interests in lands, mines, minerals, quarries, and rights and privileges appertaining thereto, improvements, including buildings, water rights, structures, fixtures, and fences.

Personal property.—Everything subject to ownership, whether tangible or intangible, not included in real estate.

Intangible property.—Rights, credits, franchises, special privileges, and advantages having value for the purposes of income.

Credits.—Every claim or demand for money, labor, or other valuable thing, and every annuity or sum of money receivable at stated periods, but not pensions from the United States or salaries and payments expected for services to be rendered.

Exemptions.

The following classes of property are exempt:

1. All public property.
2. Public libraries.
3. Lots with buildings used exclusively for religious worship.
4. Schools not conducted for private or corporate profit.
5. Buildings and land used for purposes of charity.
6. Cemeteries.
7. Personal property of each head of a family not exceeding $200.
8. Irrigation works used exclusively for irrigating owners' lands.

Sec. 3. Assessment.—With the exceptions noted below, property is listed and assessed annually for State, county, and local taxation at its full cash value as of the first day of April by county assessors on the basis of returns made by the taxpayers. The assessors determine the value and may examine the taxpayer under oath. Failure to make a return or the making of a false return, if it results in evasion of taxes involved, incurs a penalty of not more than $1,000 to be recovered in any court of competent jurisdiction. False returns on mines may be prosecuted as for perjury.

Special features of the assessment are—

Exempt property list.—Assessors are required to make a tax schedule in detail of all real and personal property exempt from taxation and also to file a duplicate of the assessment roll with the State tax commission which prescribes the form of the roll.

Debts may be deducted from credits.

Assessment of money and merchandise and money invested in securities of manufacturing concerns ass less the value of their tangible property locally assessed is based upon the average amount held throughout the year.

Bank accounts are assessed as credits. Residents of the State must list for taxation the average amount of their deposits in all banks, including banks located in other States. Shares of capital stock in banks, including national banks, are assessed where the bank is located, and the bank in the State is the agent of the stockholders for the assessment returns and payment of the tax.

Building and loan associations are assessed on surplus of property and credits over debts and shares.

Migrating cattle may be assessed at any time of the year. Livestock driven into a county for the purpose of grazing therein at any time of the year may be assessed for all taxes to be levied in that county. Stock heifered or ranged in one county a part of the
year and in another county for another part of the year are taxed in either of such counties and the tax collected is apportioned pro rata. Any stock brought into the State between April 1 and September 1 of each year and removed from the county to which it was brought before the period of one year is subject to taxation for the year in which it was brought into the State, but all stock brought in between the said dates and left in the county for more than one year is taxable for the calendar years in which it was so brought into the State. Stock brought into the State after September 1 and before December 1 is exempt.

By the State tax commission upon the true value of the property of such companies in the State determined by the unit rule on a mileage basis.

SEC. 3. Tax rates.—The county board of equalization receives the roll from the assessor and settles complaints as to individual assessments. The State board of equalization adjusts inequalities between counties. There is an annual meeting of the assessors at the State capital to compare and correct assessments. The duty of the State board is mainly the hearing of complaints, and the county board has been limited in its power to abating excess valuations in one or more instances in a given class. Elaborate procedure is established for the adjustment of grievances, and if the assessed valuation exceeds $7,500 an appeal may be carried to the district court.

SEC. 4. Equalization.—The county board of equalization receives the roll from the assessor and settles complaints as to individual assessments. The State board of equalization adjusts inequalities between counties. There is an annual meeting of the assessors at the State capital to compare and correct assessments. The duty of the State board is mainly the hearing of complaints, and the county board has been limited in its power to abating excess valuations in one or more instances in a given class. Elaborate procedure is established for the adjustment of grievances, and if the assessed valuation exceeds $7,500 an appeal may be carried to the district court.

SEC. 5. Tax rates.—The rate for State purposes is determined by the State board of equalization but under the constitutional limitation may not exceed 4 mills on each dollar of valuation except that in the discretion of the general assembly an additional mill may be levied from time to time for the State educational institutions. This additional levy of not to exceed 1 mill has been alloted by the assembly as follows.

<table>
<thead>
<tr>
<th>University of Colorado</th>
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</thead>
<tbody>
<tr>
<td>Building and equipment of medical department of university</td>
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</tr>
<tr>
<td>State Normal School</td>
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</tr>
<tr>
<td>State Teachers College of Colorado</td>
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</tr>
<tr>
<td>State Agricultural College</td>
<td>0.0018</td>
</tr>
<tr>
<td>Experiment station at agricultural college</td>
<td>0.0018</td>
</tr>
<tr>
<td>Fort Lewis School of Agriculture</td>
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<tr>
<td>School of Mechanic and Household Arts</td>
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<tr>
<td>Colorado School for Deaf and Blind</td>
<td>0.0441</td>
</tr>
<tr>
<td>Colorado School of Mines</td>
<td>0.0502</td>
</tr>
</tbody>
</table>

The general assembly has also fixed certain amounts for the following purposes.

| Colorado State hospital | 0.2 |
| State office building | 0.12 |
| State stock inspection fund | 0.0333 |
| State highways | 0.07 |
| Military purposes | 0.17 |
| State Fair at Pueblo (display of livestock, industrial, horticultural, and agricultural products) | 0.01 |
| State Fair at Pueblo (except livestock) | 0.01 |
| State Fair at Pueblo (display of livestock, industrial, horticultural, and agricultural products) | 0.01 |

A State tax of one-tenth of 1 per cent is levied upon the assessed valuation of all producing and nonproducing metalliferous mining properties, including lode claims, placer and mill sites, together with improvements thereon for the Metal Mining Fund, which is used for the purpose of making investigations regarding the mining and production of metalliferous ores.

The general assembly has provided that all statutory rates making provision for the general revenue of the State, and for State institutions, schools, towns, cities, and for all other purposes (except the payment of bonds and interest thereon) shall be so reduced annually as to prohibit the levying of a greater amount of revenue for any one year than was levied the preceding year plus 5 per cent.

*Composed of county commissioners, three in each county (five in counties of over 70,000 population), elected to office for a term of 4 years.
The rate for county taxation is determined by the county commissioners who may levy such rate as may be deemed necessary for erecting, maintaining, repairing, leasing or renting county buildings, roads, and bridges, bonds and interest thereon, and payment of judgment bonds and interest. The commissioners may also levy the following special taxes on all taxable property of the county.

For purchasing land, erecting and furnishing buildings, and defraying expenses for support of the poor, 3 mills; bounty fund for extirpation of wolves and other destructive animals, 4 mills; purchase and improvement of grounds for county fairs not to exceed one-half of 1 mill and such additional amount as may be necessary to maintain and operate the fairs, advertising resources of county and increasing trade and commerce not to exceed one-fifth of 1 mill; dependent mothers not to exceed one-eighth of 1 mill.

The rate in municipal corporations is fixed by the city council or board of trustees. In school districts it is certified by the school board of each district to the county commissioners and levied by the latter as a special school district tax. The same rule applies to irrigation and road districts, but in the latter the rate shall not exceed 1 mill on each $100 of valuation.

Special municipal taxes may be levied as follows.

For park purposes, 11 mills, firemen’s pension fund not exceeding 1 cent per $100 (in cities of over 100,000 population), public libraries not exceeding 1 mill. In cities of more than 100,000 inhabitants not less than one-fourth nor more than 1 mill.

Sec. 6. Collection.—Taxes are collected by the county treasurers. No demand for payment is necessary. Taxes are payable in two installments—one-half on or before the last day of February and the other half on or before the last day of July in the year following the assessment. The penalty for delinquency on the first installment is interest at 1 per cent per month up to August 1 when the interest on all overdue taxes is charged at the rate of 15 per cent per annum. All taxes are a permanent lien on the property upon which they are assessed until paid and may be collected by distraint and sale.

Each county is held responsible for the full amount of taxes due the State.

All moneys to which the various counties in which forest reserves are situated are entitled under the act of Congress of May 23, 1908, are apportioned by the State on the basis of forest area in each, but not less than 5 per cent of such apportionment shall be expended for either road or school purposes, in the discretion of the board of county commissioners.

Sec. 7. Poll or road tax in road districts.—Every able-bodied male between the ages of 21 and 50 years shall pay to the treasurer of the board of directors of his district a road tax of $3 annually or in lieu thereof perform two days’ work of eight hours each, or eight hours’ work with team, on the public highways of his road district. The tax is collected by the district treasurer who receives 10 per cent.

Sec. 8. Inheritance tax.—All property belonging to a resident of the State and all property located in the State but belonging to a nonresident at the time of death, which shall pass by will or by the intestate laws of the State, or which shall be transferred in contemplation of death, is subject to a tax at the following rates:

When the property or any beneficial interest therein passes to or for the use of—

Class (a)—Father, mother, husband, wife, child, adopted child or children, or any lineal descendant, of decedent born in lawful wedlock.

Class (b)—Wife of widow of son or husband or widower of daughter, grandson, grandmother, brother, or sister, or any person to whom decedent for not less than 10 years prior to death stood in the mutually acknowledged relation of a parent, and such relationship began or before the said person’s 15th birthday and was continuous for 10 years thereafter, and provided that, except in the case of a stepchild, the parents of such person shall be deceased when such relationship commenced.

Class (c)—Uncle, aunt, nephew, or niece, or any lineal descendant of same.

Class (d)—Any person, copartnership, association, institution, private, public or quasi-public corporation.

1 Elected for term of 2 years.
TAXATION AND REVENUE LAWS—COLORADO.

The tax rate per $100 of clear market value is on all amounts—

<table>
<thead>
<tr>
<th>Exceeding and not exceeding</th>
<th>Class (a)</th>
<th>Class (b)</th>
<th>Class (c)</th>
<th>Class (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding $5,000</td>
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<td>$1</td>
<td>$2</td>
<td>$2</td>
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<tr>
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<td>5</td>
<td>6</td>
<td>8</td>
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<tr>
<td>Not exceeding $10,000</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>$10,000 to $25,000</td>
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<td>9</td>
<td>10</td>
</tr>
<tr>
<td>$25,000 to $50,000</td>
<td>5</td>
<td>8</td>
<td>10</td>
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<tr>
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<tr>
<td>$250,000 to $500,000</td>
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<tr>
<td>$500,000</td>
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</tbody>
</table>

Exemptions allowed.

The following exemptions are allowed:

All transfers of property to the State or to any county, city, town or other municipality, or for the use of public libraries, for religious or charitable purposes exclusively, or for schools and colleges not for profit, if the same be situated within the State or the property be limited for use within the State.

Estates of less than $10,000 transferred to any person described in class (a) except a widow who is allowed an exemption of $20,000; estates of less than $2,000 to any beneficiary named in class (b); and estates of less than $500 to any other person.

When payable; discount; interest.

Inheritance tax commissioner.

How collected; appeal to district court.

License tax on capital stock; on gross premiums in case of insurance companies; firemen's pension fund.

State license tax on business activities.

Sec. 9. Corporation taxes.—There are no special corporation taxes in Colorado, all being taxed under the general property tax, together with an annual license tax of 2 cents upon each $1,000 of capital stock used in business in the State. There is provided a penalty of 10 per cent for each six months of delinquency in payment of such taxes. Insurance companies pay annually, in lieu of the license tax, 2 per cent on the gross amount of premiums received from business done in the State and are exempt from all other taxes except on real estate. One-half of the annual tax of 2 per cent on foreign fire insurance companies is transferred from the State insurance fund to the firemen's pension fund.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—License taxes and fees are imposed by the State as follows:

1. On certain business activities—

   Alcohol, purchase and sale of, by wholesale dealers and manufacturers, including pharmacists, $2 annually. Commission merchants, $10.
   Employment agency—cities of 25,000 inhabitants or over. $50 annually; 5,000 to 25,000, $25; less than 5,000, $10.
   Milk, cream, or dairy products, sale of, $1 annually.
   Money, lending ($300 or less), $50 annually.
   Ores, concentrates and amalgams bearing gold or silver, gold dust, gold and silver bullion, nuggets and specimens, business of milling, sampling, concentrating, reducing, purchasing and receiving, for sale, $100 annually.
2. Occupational and professional licenses. Examinations given by State boards of examiners are generally required to test the qualifications of applicants.

Accountant, public, $25.
Architect, $25, annual renewal, $10.
Attorney at law, $20.
Barber, $5, renewal, $1.
Broker, insurance, $10 annually.
Chauffeur, $2 annually.
Chiropractor, $25.
Dental hygienist, $10.
Dentist, $25.
Detective, $100 biennially.
Embalmers, $10.
Engineer, all branches, except military engineering, $15; annual renewal, $5.
Midwife, $25.
Nurse, $10.
Optometrist, $25, annual renewal, $5.
Pharmacist, $10, if licensed upon certificate of another State without examination, $15.
Physician, $25; restoration of license, $15.
Plumber, master, $15; renewal, $5; journeyman, $3; renewal, $1.
Surveyor or land engineer, $15; renewal, $5.
Veterinary surgeon, $10.

3. Miscellaneous licenses:

**Brand inspection tax:** On all cattle, horses and mules shipped by rail from any point in the State to any point within or without the State, 5 cents per head.

**Building and health:** Entering State from any quarantine or infected territory, 3 cents per head on cattle and horses, and 15 cents on sheep.

**Cost valued:** Not less than 15 cents per ton by lessee or operator; one-third of 1 cent per ton to the Inspectors quarterly for the Coal Mine Inspection Fund.

**Fish and game license:** Hunting big game, resident, $5; nonresident, $25; small game, nonresident, $3. Fishing, nonresident, $5, combined fishing and small game hunting license, resident, $2.

**Grain:** Inspection of samples, $1.

**Intoxicating liquors:** Shipped for medicinal or sacramental purposes, 25 cents per ship- ment (one-half of fee to county where collected).

**Melon inspection:** Carload lots, $2 per car; less than carload lots, 1 cent per crate.

**Motor vehicles:** Annual registration—license tax based on cost except trucks, one-half of 1 per cent of original cost but not less than $5. A reduction of 20 per cent is allowed when purchased more than 5 years and an additional reduction of 20 per cent when purchased more than 8 years. Trucks with capacity of 1 ton or less, $10; more than 1 ton but not more than 2 tons, $17.50, 2 to 3 tons, $25; 3 to 4 tons, $37.50; 4 to 5 tons, $50, each additional ton, $25. Motor vehicles for hire, $20 for one which seats 8 passengers; additional fee of $1 for each extra seat capacity. Trailers of 1 to 2 tons, $10; each additional ton, $3. Dealers other than in motor cycles and trucks, $20 annually for first vehicle registered and $2.50 for each additional one up to 5; for each one over 5, $10. Dealers in motor trucks, $30 for first one and $10 for each additional one up to 5; $20 for each one over 5. Dealers in motor cycles, one-third of fee charged other dealers. Motor vehicle fees are allotted 50 per cent to State highways and 50 per cent to county roads in counties where collected.

**Petroleum products:** Used in propelling motor vehicles, 1 cent per gallon. Inspection of oil and petroleum products, one-twelfth of 1 cent per gallon.

**State taxes and licenses:** Registration, $5 annually.

4. The following fees are collected and are paid into the State treasury:

**Annual reports, examination and filing of:** Ditch and canal companies with capital stock of $1; companies not organized for pecuniary profit, $1; corporations having $10,000 capital stock or less, $1; all others, $5. Fraternal and benevolent organizations pay to the commissioner of insurance a fee of $5 for filing annual statement; fees paid to the secretary of state are the same as for organizations not for pecuniary profit.

**Banks, examination of:** If resources are $100,000 or less, $25; more than $100,000 and less than $200,000, $35; $200,000 to $300,000, $50; $300,000 to $500,000, $75; $500,000 to $1,000,000, $90; $1,000,000 and over, $90 and 3 cents additional for each $1,000 in excess of $1,000,000. Except upon its request, no bank is required to pay for more than four examinations per year.

**Building and loan associations:** Semiannually for filing report, if assets are $250,000 or less, $10; $250,000 to $500,000, $16; $500,000, $20; for each paper filed, 25 cents; for seal or certificate of any copy, $1.

**Corporations—Domestic:** Articles of incorporation, $20 where capital stock is less than $50,000; over $50,000, 20 cents per $1,000. Amendments to charter, $5. Change in corporate name, $25. Nonprofit cooperative associations, filing fee, $15. Foreign Articles of incorporation, $30 where capital stock is less than $50,000; over $50,000, 3 cents on each additional $1,000. Increase of stock, 30 cents per $1,000. Filing copy of foreign law $5; designating agent, $5. All corporations pay $2.50 for filing and recording corporate seal, $2.50 for certificate of authority to do business. Annual license tax to pay interest and principal of State's "National defense bonds, series 1917": Domestic corporations, $10 on capitalization of $100,000 or less and 10 cents per $1,000 over $1,000. Foreign corporations: Same tax based on portion of capital represented by property and assets located and employed in Colorado.

**Engineers, fees of State:** Examination and filing of map and statement of claim to a water right, $5; if amount of water does not exceed 20 cubic feet per second and an additional $1 for each cubic foot per second in excess of 20. Examination and filing map...
TAXATION AND REVENUE LAWS—COLORADO.

and statement of claim to water for storage, $10 for each 1,000 acre-feet or fraction of storage capacity. Filing each judicial decree ordering transfer of a water right or change of point of diversion, $2. Each certificate of $5,000 or less, $1; all others, $5.

Insurance companies: Filing articles of incorporation, $50; preliminary statement, $20; filing charter, $20; annual statement, $20. The State levies no annual tax for general school purposes, but a special school tax "not to exceed 20 mills on the dollar, 50 cents on each 160 acres or fraction thereof, 50 cents on each additional 160 acres, 20 cents per folio and actual expenses. Filing articles of incorporation, $10; certificate of authority, $5; annual statement, $5; agent's license, $5.

License fees collected by county commissioners. Filing lease, each 160 acres or fraction thereof, $1; each additional 160 acres, 50 cents. Issuing patent or certificate of purchase for each 160 acres, $2. Assignment fees, $1. Patents for town lots, one or more, $2. Right of way deeds, easement, etc., $3. Filing of certificate to make improvements in excess of amounts allowed by terms of lease, $2. Certified copies of papers or records, 20 cents per folio and $1 for certificate. Advertising fee in connection with application for license, $5. Displaying or recording each certificate of incorporation not exceeding 5 pages of 100 words, $2. For each additional 500 words, 25 cents. Each certificate of purchase of land, $1 for each 31,000 or fraction thereof, estimated cost. Copies of maps, etc., 25 cents per hour. Rating, ditch, canal, reservoir, inlet or outlet, $10 per day and actual expenses. Filing plan and statement of claim to water for irrigation or other beneficial purposes, $1.

Special fund societies. A large number of fines, penalties, and forfeitures for violation of different laws, including those concerning revenue, courts, penal laws, escheats, and the "county act," game laws, insurance, and others, are paid into the school fund. High school districts may be created and a tax of not to exceed 4 mills may be levied by county commissioners and collected as other taxes. Bonds may also be issued and a special tax levied to pay the interest.
TAXATION AND REVENUE LAWS—COLORADO.

thereon Consolidated and union high school districts may be exempted by a majority vote of the school district from the payment of the county high-school taxes.

County commissioners levy not to exceed 5 mills on the dollar of assessed valuation of the taxable property of the county for the payment of teachers’ salaries. If this tax is not sufficient, the necessary amount to make up the deficiency is appropriated from the public school income fund of the State.

A special tax of not to exceed one-fifth of 1 mill on taxable property of school districts is levied for the teachers’ retirement fund.

A fee of $1 is paid by applicants for examination to teach, the revenue to constitute a State normal institute fund.

SEC. 13. Districts in which special taxes or assessments may be levied.—Upon petition the board of county commissioners may establish drainage districts. The board of directors of each drainage district fixes the amount of assessment annually. The county treasurer collects such assessments as taxes are collected as a part of the tax roll for the year. Bonds payable within 20 years and bearing interest at not to exceed 6 per cent may be issued if voters of district approve.

Mine drainage districts may be created and a tax of not to exceed 50 mills in any one year on every dollar of the valuation of all mining claims as shown by the assessment roll of the county assessor may be assessed and collected annually. These districts are administered by boards of supervisors.

Bonds payable within 20 years and bearing interest at not to exceed 6 per cent may be issued. Irrigation districts may be established and assessments levied on land. The county commissioners fix the levy necessary to pay the interest on bonds and the rate necessary to provide the amount of money required for other irrigation purposes. Collection is made by the county treasurer, and the revenue laws of the State are applicable to these districts.

Public waterworks districts may be established in cities of 10,000 or more population upon petition to the city council and subject to the approval of the qualified voters at a special election called for the purpose. These districts are created for the construction, operation, and maintenance of waterworks in sections not supplied with water, and the necessary funds are raised by the issuance of bonds payable within 25 years and bearing interest at not more than 6 per cent, refunding bonds, special assessments or taxes levied by the city within the district, and water rents. All bonds issued constitute a lien upon the taxable real property in the entire district.
CONNECTICUT.

### Sec. 1. No constitutional provisions relating to taxation.
There are no constitutional provisions in Connecticut bearing expressly on taxation or using that term; but the general declarations as to equality of rights and security of person and property have been construed by the courts as requiring equality of taxation and as placing certain restrictions on the exercise of the power of taxation.

### Sec. 2. General property tax primarily for county and local subdivisions.
The general property tax is primarily a town tax, but the State may have recourse thereto by vote of the general assembly, in the event that the general assembly should impose a tax upon the general list of the State, the property included and the assessment thereof would be the same as for the town.

The State board of equalization does not correct the grand list of towns for the purpose of levying State, county, and military taxes, but such taxes are divided amongst the towns on the basis of actual receipts from taxation. The board, however, adjusts the grand list of the smaller towns entitled by statute to greater aid from the State on schools and State roads, and equalizes the lists of towns having real and tangible property of an assessed valuation of $2,500,000 or less because such towns are entitled to State aid for teachers' salaries paid by them.

A tax at the rate of 4 mills upon the par value of any taxable intangible, including choses in action, bonds and notes, may be paid to the State treasurer for the use of the State and all property so voluntarily declared is exempt from local taxation during the period for which such payment is made. This tax may be paid in advance for any number of years and the property so taxed is exempt for that period.

Corporations and brokers engaged in negotiating choses in action, secured by mortgages on real estate situated in other States are required to pay a tax of 1 per cent on the aggregate amount of all such investments made in the State during the preceding year to January 1, deducting the amount of bonds exempted by payment of the 4-mill tax. Corporations pay this tax January 20; brokers, February 20.

Owners of shellfish grounds or franchises lying within the jurisdiction of the State are taxed 2 per cent upon the value of such grounds or franchises in lieu of all other taxes.

The property included and the assessment and equalization are the same for the county as for the town taxes. The town is the unit of assessment and taxation, and property assessed for towns includes that of every village, borough, or city embraced within the town limits.

All real and personal property not expressly exempt is subject to taxation.

Property terms used include—

- **Real estate:** Land and buildings, fisheries, quarries, mines and ore beds.
- **Personal property:** All notes, bonds and stocks not issued by the United States; money, credits, choses in action, vessels, etc. registered and enrolled sailing vessels, barges engaged in trade between this and other States, and registered vessels which are actually engaged in foreign commerce, goods, chattels, and effects, or any interest therein, belonging to any resident in the State.

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1. Composed of the treasurer, comptroller, and tax commissioner.
The following classes of property are exempt from taxation:

1. All public property.
2. All property of any hospital receiving State aid.
3. Buildings or parts thereof, and the land on which they stand, exclusively occupied as colleges, academies, churches, public schools, or institutions, and land appurtenant to such institutions.
4. Personages to the value of $5,000 and nonconsonant producing land and buildings to the value of $1,000 owned by any church or ecclesiastical society.
5. Securities issued to build or repair a church.
6. Buildings and the land on which they stand, belonging to and exclusively used by scientific, literary, benevolent, or ecclesiastical societies, or public or charitable institutions.
7. Cemeteries.
8. Funds and estates of Yale University, Sheffield Scientific School, Trinity College, and Wesleyan University, but not real estate, the annual income of which exceeds $5,000.
9. Bonds, mortgages, or invested funds of any church or ecclesiastical society not exceeding $10,000, but the total exemption including real estate is not to exceed $20,000 in any one case.
10. Bonds of the State of Connecticut, if law authorizing bond issue so provides, bonds of towns or cities issued after April 1, 1917.
11. Property to the amount of $1,000 of any penalized soldier, sailor, or marine of the United States disabled in service, the same of blind persons; property to the amount of $1,000 of each resident who has served in the Army, Navy, or Marine Corps of Revenue Marine of the United States in time of war, if honorably discharged, or the wife of same; property to the amount of $1,000 of the widow or widowed mother of the above, and of pensioned widows, fathers, and mothers of the above.
12. Funds for charitable purposes of Grand Army posts and other organizations of honorably discharged persons who have served the United States in time of war.
13. All property of every person and family, not including watches and jewelry exceeding $25 in value.
14. Household furniture to the value of $500.
15. Farming tools to the value of $200.
17. Produce of farms in hands of producer, including colts, calves, and lambs.
18. Stock to the value of $20, poultry, $25, sheep and Angora goats, $100.
19. Fuel and provisions for use of the family.
20. Cash not exceeding $500.
22. All public libraries.
23. Musical instruments not exceeding $25; all musical instruments in churches.
24. All fire apparatus with buildings for shelter thereof.
25. All horses used on parade or in military service by the owner or his son, ward, or apprentice.
26. All fishing apparatus to the value of $200.
27. Stock or property of agricultural societies exempt during the four years succeeding the declaration of a dividend.
28. Tree plantations in land not exceeding $25 per acre with not less than 1,200 trees to the acre, when the trees have grown to an average of 6 feet, are exempt for a period of 20 years.
29. Land for municipal water supply is exempt when the inhabitants of the town, in which the land is situated, have the same privileges to use and to use the water supply upon the same terms as the inhabitants of the municipality supplying the water.
30. Bonds, notes, and other choses in action are exempt from local taxation upon payment of the small tax to the State treasurer.
31. So much of the deposits of any savings bank as were invested in the shares of capital stock of any bank, national bank, trust, insurance, investment, and bridge company on April 1, 1901, and still held, are not taxed.

Property situated in another State and taxed there need not be listed for taxation in this State, but this provision does not apply to loans by residents to nonresidents, nor to foreign railroad bonds owned by residents. Stocks of foreign corporations are presumed to be taxed in the State in which such corporations are located. Money or property actually invested in merchandising or manufacturing outside the State need not be listed.

Quadrennially all property exempt from taxation is to be listed and a value placed upon it by the assessors of the several towns. The tax commissioner is required to publish this report.

Sec. 3. Assessment.—The town assessment serves for State and county taxes as well, and is made by the town assessors, one elected annually for a term of three years, except when appointed under special charter requirements, or in towns in which officers are elected biennially, in which case the assessors are elected for terms of four years, and one at the succeeding election. While inhabitants of cities and boroughs are taxed for town purposes, they may also have, under their charters, an independent assessment and tax list for purely municipal purposes. In some cases this local list is made from the grand list of the town in which the borough or city is situated; in some the municipal assessors make new and different lists; in others town and city are consolidated. But in all cases the

Exemptions.

List of exempt property.

Town assessment made by town assessors as of Oct. 1; penalties.
TAXATION AND REVENUE LAWS—CONNECTICUT.

Assessment of real estate by the State board of equalization: Except for real estate, the property of railroad, express, telegraph, and telephone companies, and of all the property of savings banks, and of the savings departments of other banks and trust companies, is assessed by the State board of equalization and taxed at the rate of 1 per cent of the market value. The proceeds of this tax are distributed to the towns, and by them to the taxing districts in the proportion which the tax rate fixed by each taxing district bears to the total combined tax rate of all taxing districts for the preceding year, the taxes on nonresident national bank stock belonging to the town where the bank is located.

Assessment by State board of equalization: Except for real estate, the property of railroad, express, telegraph, and telephone companies, and of all the property of savings banks, and of the savings departments of other banks and trust companies, is assessed by the State board of equalization and taxed for State purposes only. Real estate is assessed and taxed locally and the amount of tax so paid deducted from such State tax paid.

Corporations, domestic and foreign, which do not pay taxes to the State in lieu of other taxation, are assessed on their property as are individuals. Stockholders of a corporation, the whole property of which is assessed in its name, are not to be assessed on their shares.

Water power is assessed as incident to the machinery which is operated by it. When water power is located in other towns than where power is used, the land occupied by such plant is assessed to the owner at the average assessed valuation of improved farming land in said town.

Forest land. Land not less than 5 acres in area, not exceeding $25 per acre in value, and bearing timber of more than 10 years growth, may be classified as forest land and thereafter taxed at the local rate, but at not to exceed 10 mills in any case upon the true and actual value of the land and timber separately, or the revaluation of both land and timber separately is made 50 years after the original classification and such valuation is subject to an annual tax at the local rate but not to exceed 10 mills for another period of 50 years. Thereafter, provided such lands are continuously maintained, such land and timber is taxed separately whenever necessary and assessed annually at the local rate.

Yield tax on timber. Whenever a cutting of timber is made on land so classified except for domestic use, the material removed is subject to a graduated yield tax as follows: When the cutting is made within 1 to 10 years after classification, 2 per cent of yield, 11 to 20 years, 4 per cent, 21 to 30 years, 6 per cent, 31 to 40 years, 8 per cent; 41 to 50 years, 10 per cent; over 50 years, 12 per cent; and bearing timber of more than 10 years growth, may be classified as forest land and thereafter taxed at the local rate, but at not to exceed 10 mills in any case upon the true and actual value of the land and timber separately, or the revaluation of both land and timber separately is made 50 years after the original classification and such valuation is subject to an annual tax at the local rate but not to exceed 10 mills for another period of 50 years. Thereafter, provided such lands are continuously maintained, such land and timber is taxed separately whenever necessary and assessed annually at the local rate.

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The board of relief assesses from the valuation of the assessors and equalizes and adjusts the valuations on the assessment list of the town. It may increase valuations and assess persons and property omitted by the assessors; it may also reduce the list and make certain deductions for indebtedness where lists have been duly given in. An appeal lies from the board of relief to the superior court of the county.

The board of relief, consisting of not less than two nor more than five members, is elected at the annual town meeting for either two or three years, and the town board of finance, composed of six electors and taxpayers, two members elected annually for a period of three years. The town clerk serves as clerk of the board.
SEC. 5  Tax rates — The amount required for State purposes is voted by the general assembly. The State tax is imposed upon the towns by the general assembly in the proportion which the total revenue received yearly from direct taxation in each town as averaged for the three fiscal years next preceding is to the total of such revenue as averaged for the same time in all towns in the State. It is the duty of the selectmen to levy the amount of taxes due therefrom upon the town list.

The county tax is imposed upon the towns by the representatives chosen to the general assembly from all the towns in the county and the senators resident in the county at a meeting to be called by the county commissioners. The tax is apportioned and paid by towns in the proportion which the total revenue received yearly from direct taxation in each town as averaged for the three fiscal years next preceding is to the total of such revenue as averaged for the same time in all towns in the State. For repairs on a courthouse or jail, not to exceed $600, may be levied by the county commissioners and apportioned among the towns.

The amount of taxes to be raised for town purposes is determined at the annual town meeting, and the selectmen of the town make out rate bills with the proportion which each individual is to pay according to the assessment list. When any town neglects to vote the necessary taxes, its selectmen may make a rate bill for the same.

SEC. 6. Collection.—Collection is made by the town collector as for town taxes. If any town fails to pay its portion of the State tax by the 10th day of November, execution is to issue against the estate of its selectmen for the sum due, and if returned unsatisfied, then against the inhabitants of the town, who are to be reimbursed by the town. Collection of the county tax, as of town taxes, is made by the town. If any town neglects to pay its county tax, the county treasurer may issue execution against the goods and estates of the inhabitants.

Taxes are due upon notice for three successive weeks by the tax collector, and taxes unpaid one month after the date specified in such notice bear interest at the rate of 9 per cent from such date. Collectors may, if necessary, levy on chattels, realty, or attach the bodies of delinquents. The lien on real estate attaches from October 1 in the year previous to that in which the taxes become due.

SEC. 7. Poll taxes — All persons between the ages of 21 and 60 years, excepting as otherwise specially provided by law, are liable to pay a personal tax of $2 for State and town purposes. This tax is due and payable annually on February 1, and failure to pay may be punished by imprisonment. Persons exempt include: Students in colleges and incorporated academies; active members of all fire departments, engineers and members of fire departments, having served five years; honorably discharged field and staff officers or any officer, musician or private who has performed military duty during the preceding year; honorably discharged members of militia who have served three years, and ex-soldiers or sailors of the United States. Mayors and aldermen or selectmen may abate the tax at any time for indigent sick or infirm persons.

SEC. 8. Inheritance tax.—All property owned by any resident of the State at the time of his decease, except real estate without the State, and all real estate and tangible personal property, including stocks, bonds, and choses in action owned by nonresidents, evidences of ownership of which are actually within the State, and shares of stock or registered bonds of corporations organized under the laws of the State, which pass by will or by the provisions of the general statutes relating to the distribution of intestate estates, and all gifts of such property of a decedent by deed, grant, or other conveyance made in contemplation of the death of the grantor or donor or intended to take effect at his death, and all such property which passes by the exercise or nonexercise of a power of appointment created by a will admitted to probate after May 18, 1916, or the exercise by will of a power of appointment whenever created is deemed to be a disposition of property taxable in the same

3 Elected at annual town meeting for 1 year except in 1 case in which his term of office is 2 years.
Classes of beneficiaries.

- **Class A** - Parents, grandparents, wife, husband, lineal descendants, adopted child or lineal descendants of same, or adoptive parents.
- **Class B** - Husband or wife of any child of such resident, any stepchild full or half brother or sister or any descendant of such brother or sister.
- **Class C** - Any person, corporation, or association not in Class A or Class B.

Tax rates.

<table>
<thead>
<tr>
<th>Exceeding</th>
<th>Class A</th>
<th>Class B</th>
<th>Class C</th>
</tr>
</thead>
<tbody>
<tr>
<td>$500 up to and including $25,000</td>
<td>1</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>$25,000 up to and including $50,000</td>
<td>2</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>$50,000 up to and including $100,000</td>
<td>1</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>$100,000 up to and including $200,000</td>
<td>1</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Property of nonresidents may be taxed at 8 per cent.

Life estates; how tax is computed.

Exemptions allowed.

Proceeds for use of State.

Estates liable for property escaping taxation prior to decease of owner.
### Section 9. Corporation Taxes

Corporations of domestic and foreign corporations, whose stock is not subject to taxation and which are not required to pay a direct tax to the State in lieu of other taxes are listed for taxation in the towns as is the property of individuals.

#### Special Corporation Taxes

Steam and electric railroads and street railways not operated during the year are assessed at a fair valuation by the board of equalization which imposes a tax of 1 per cent of such valuation upon the owners.

Source banks are required to pay to the State an annual franchise tax on the excess of their deposits, exclusive of surplus over $50,000, and over the amount invested in bonds of the State, or any town or city thereof, in aid of the construction or any railroad which is exempt from taxation and also over the amount invested in stocks of banks, national banks, and trust, insurance, investment, and bridge companies on April 1, 1901, and still held. The rate of tax equals one-fourth of 1 per cent of the amount of its deposits remaining, less the amount of local taxes on real estate in Connecticut. The tax is payable one-half by the 20th of January and one-half by the 20th of July. This tax is in lieu of all other taxes. Other banks and trust companies having savings departments pay the same tax on all savings deposits as is required of savings banks.

National banks having savings departments and paying interest on deposits therein are required to return annually to the assessors of towns, boroughs, or cities in which depositors in such departments reside a list of such deposits and the amount on deposit by each. Such returns are made by the assessors to the tax commissioner, who returns the same to the holders or their agents. The tax on increased capital stock is 3 per cent of the total amount of interest, dividends, rents, and other investment income actually received exclusive of rents received from real estate not exclusively used in the business is locally assessed and taxed, the amount of such taxes being deducted from the amount of gross earnings taxes.

Foreign insurance companies of other States doing business in Connecticut are required to pay retaliatory fees and taxes or the same as are imposed by such States on Connecticut companies.

Insurance companies organized under the laws of foreign governments and licensed to transact business in the State are required to pay a tax of 2 per cent of the amount of premiums paid by such business. These corporations are assessed on the basis of statements by the corporation. The tax is payable before the last day of February of the year following the year in which the premium was received.

Shares of capital stock of every bank, State and national, and trust, insurance, and bridge companies are taxed 1 per cent on the market value of such shares on October 1 on the basis of statements by the corporation. The tax is payable for the last day of February the next following the year in which the premium was received.

The companies mentioned in the three preceding paragraphs are

#### Domestic Insurance Companies

Domestic insurance companies doing business in whole or in part upon the plan of mutual insurance, including companies whose policy holders participate in profits, pay an annual franchise tax of 2 1/2 per cent of the total amount of interest, dividends, rents, and other investment income actually received exclusive of rents received from real estate situated and taxed within the State, interest on evidences of indebtedness exempt from taxation, and income of stock other than real estate. This tax is in lieu of all other taxes except that on real estate. Other insurance companies are subject to the same tax on all savings deposits as is required of savings banks.

#### Special Corporation Taxes

The following corporation taxes are levied annually:

<table>
<thead>
<tr>
<th>Corporation</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steam and electric railroads and street railways</td>
<td>3 per cent upon gross earnings within the State and impose the tax which is due July 15 and is a lien on the property upon which laid. If not paid by July 25, the tax bears interest at the rate of 8 per cent per annum until paid without legal proceedings for recovery, otherwise at 10 per cent per annum.</td>
</tr>
<tr>
<td>Domestic insurance companies</td>
<td>1 per cent upon gross earnings.</td>
</tr>
<tr>
<td>Other banks and trust companies</td>
<td>4 per cent upon gross earnings.</td>
</tr>
</tbody>
</table>

Domestic insurance companies doing business in whole or in part upon the plan of mutual insurance, including companies whose policy holders participate in profits, pay an annual franchise tax of 2 1/2 per cent of the total amount of interest, dividends, rents, and other investment income actually received exclusive of rents received from real estate situated and taxed within the State, interest on evidences of indebtedness exempt from taxation, and income of stock other than real estate. This tax is in lieu of all other taxes except the same tax on all savings deposits as is required of savings banks.

#### Annual Taxes on Certain Corporations

<table>
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<th>Corporation</th>
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<tbody>
<tr>
<td>Domestic insurance companies</td>
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<td>4 per cent upon gross earnings.</td>
</tr>
</tbody>
</table>

* Appointed by the governor for a term of 4 years.
TAXATION AND REVENUE LAWS—CONNECTICUT.

the collector of internal revenue of the annual net income accruing from all sources in the fiscal or calendar year next preceding. The tax on a company doing interstate business on a days of the total value of and tangible personal property within and without the State, and computes the same. The tax is due August 1 and thereafter upon 10 days' notice and demand therefor by the treasurer 2 per cent of the same is added to amount of tax unpaid and interest at the rate of three-fourths of 1 per cent per month. The tax is laid upon real estate of such companies within the State.

10. Business, occupational, professional, and miscellaneous license taxes and fees.—License taxes and fees are imposed by the State as follows:

1. On certain business activities (annually unless otherwise stated).

Amusements: A tax of one-half of 1 per cent is imposed upon each 10 cents admission paid to motion picture shows, theaters, or opera houses, and a tax on the per capita use of boxes or seats in an opera house or place of amusement equivalent to 5 per cent of the amount of admission to a similar box or seat for each performance; three-fourths of 1 cent for each 10 cents of admission paid to any roof garden, cabaret, or similar performance to which a charge of admission is wholly or in part included in the price paid for refreshments, service, or merchandise, price of admission to be deemed 10 per cent of amount paid, on the basis of admission sold in excess of not more than 1 cent of the established ticket office price. Quarterly the State treasurer shall pay to county treasurers one-half the moneys received from the tax commissioner, each county's portion being based on the ratio of its population to the state population.

Amusements in public parks, $15.

Boating water and beverages, $20.

Dairy products, dealers in, 50 cents per month.

Drugs, permit to sell certain, $3.

Explosives, license to manufacture, store or sell, $5.

Gas and other motor fuels, sale of, 1 cent per gallon sold, payable monthly.

Insane asylum, conducting private, $3 annually first year, $2 annually thereafter.

Mercantile and manufacturing establishments (other than corporations): Individuals, partnerships, fiduciaries, and associations engaged in retail or wholesale mercantile business or in manufacturing pay annually on the entire gross income of such business conducted within the State, $1 on each $1,000 or fraction thereof from retail mercantile business or manufacturing, and 21 cents on each $1,000 or fraction thereof from wholesale mercantile business. Taxpayers are required to make an annual return of gross income from such business to the tax commissioner who assesses the tax which is due on demand of the State treasurer who is empowered to collect the tax and impose penalties for non-payment of same. Twenty-five per cent of interest on such tax due is to be added to taxes unpaid after 15 days after demand is made and interest at 1 per cent per month from the date on which such taxes were due. A minimum tax of $5 is assessed in all cases. Taxpayers who report over $5,000 gross income and claim a loss in the conduct of their business, upon allowance of the claim, pay the minimum tax only, if on investigation thereof it is disallowed the regular rate applies. Taxpayers aggrieved at assessments may be given a hearing if application therefor is made within 10 days from receipt of demand. Appeal from the result of such hearing may be taken "as an exclusive remedy" within 10 days from such hearing to the superior court of Hartford County.

Motion-picture exhibitor, $10.

Oleomargarine, butterina, and renovated butter, manufacture of, $100, sale of, in quantities excess of 10 pounds, $50. In quantities of 10 pounds or less, $6, use of, by hotels, restaurants, dining-rooms, or bakeries, $3.

Oyster vessels, under 5 tons, $10, for each ton over 5 tons, $5.

Pharmacy, $15.

Occupational and professional licenses; examinations.

2. Occupational and professional licenses, for which examination by State boards of examiners is generally required:

Accountant, certified public, $25, certificate without examination to accountant from another state provided such State grants similar privilege to accountants of Connecticut, $10.

Barbers, $5, annual license, $1.

Chiropractic, $25, license, $1. Admission upon certificate of another State, $10.

Chiropractic, $25, annual renewal, $5.

Dentists, $25.

Embalmers, not to exceed $10, annual renewal, not exceeding $5.

Insurance broker, $10.

Innkeeper, State fee of $100, local fee, $5.

Midwives, $15.

Machine shop, $20, manufacture machine operators, $3.

Nurse, $5.

Optometrist, $25, registration on certificate of another State, $30. Student of optometry registered optometrist's office, certificate of fact of, $1.

Osteopaths, $25.

Pharmacists, $5, assistant pharmacists, $2 annual renewal, $3 registration on certificate of another State, $10.

Physicians, $15.

Veterinarians, $10, renewal, $1.
3. Miscellaneous licenses:

Advertising signs. 5 mills per square foot of same.

Boating and wrestling exhibitions. 15 per cent of total receipts from paid admissions.

Explosives. Permit to procure or transport, 20 cents.

Fishing and game licenses. Fishing in salt water with nets or seine, by nonresident, and with seine or seine and hook and line, by resident from State requiring same, license, $2. Lobsters, license to catch, issue and nonresidents, $15. Birds, nests, and eggs for scientific purposes, license to collect, $1. Hunting license, resident, $1; nonresident, $10, alien, $15, and $25 and $50, respectively, for certificates of records. Wild fowl or duck, license to breed, $2 per pair.

Motor vehicles. Annual registration. Commercial motor vehicles, equipped with pneumatic tires, capacity of 1 ton or less, $25. 1 ton, $50, 2 tons, $75. All other commercial motor vehicles, capacity of 1 ton or less, $30, plus $10 for each additional ton up to 3 tons, 3 to 6 tons, $70 to $250, plus $100 for each additional ton above 6. All other motor vehicles, except steam or electric, including motor cycles, 8 cents for each cubic inch of displacement, electric or steam motor vehicles, 75 cents, certification of copies of certificate, copies of same, 75 cents per page, but not less than $2 and $1 for certificate and seal. Filing any document not otherwise specified, 25 cents, document not otherwise specified, 25 cents, testing devices or carriages, $2 per day, motor vehicles, $2 per day, commercial motor vehicles under 3 tons capacity, $5, over 3 tons, $10, operator's license, $25, public service operator's license, $25, examination of operator or of any public service motor vehicle, $2.

4. Fees collected and paid into the State treasury, as follows:

Advertising signs. Registration, $5; license to operate, $2; examination and tests of applicants to operate, not to exceed $25.

Boats. Filing list of stockholders, $10.

Bottles. Inpection of boiler internally and externally while not under pressure, $7.50, externally while under pressure, $7.50, but not more than $10 may be collected for the inspection of any one boiler during the year. Certificate and seal of secretary of state, $1.

Certification of fact of record. Under seal, $2.

Certified copies of certificate of registration or operator's license. 75 cents per page or fraction thereof. Testing devices or accessories, actual cost plus 25 per cent, minimum, $100, except headlight devices for which $50 is charged. Temporary registration for 10 days or less, $10 for each car or motor cycle. Commercial motor vehicles, $2 per day, commercial motor vehicles under 3 tons capacity, $5, over 3 tons, $10, operator's license, $25, public service operator's license, $25, examination of operator or of any public service motor vehicle, $2.

Insurance companies. The insurance commissioner collects the following fees: Annual fee, $10; annual report, $10; valuation of policies of domestic companies, and secret and fraternal societies, 3 cents per $1,000 of insurance valued, and 1 cent per $1,000 of revenue contingent upon annuities and pure endowment; valuation of foreign life insurance companies and secret and fraternal societies, same as States impose on like Connecticut companies; filing additional papers, 25 cents; certification of valuation, organization or secret and fraternal societies, same as for domestic companies; filing annual reports, 75 cents per page but not more than $10 per report. All other files and reports, 75 cents, copying fee, same as above, for each page of the same. Filing annual reports of corporations, 75 cents per page but not more than $10 per report. All other files and reports, 75 cents. Filing certificated copy of official character of organization of foreign corporation, filing statement of same and filing appointment of power of attorney, $100 annually.

Insurance companies. The insurance commissioner collects the following fees: Annual fee, $10; annual reports, $10; valuation of policies of domestic companies and secret and fraternal societies, 1 cent per $1,000 of insurance valued, and 1 cent per $1,000 of revenue contingent upon annuities and pure endowment; valuation of foreign life insurance companies and secret and fraternal societies, same as States impose on like Connecticut companies; filing additional papers, 25 cents; certification of valuation, organization or secret and fraternal societies, same as for domestic companies; filing annual reports, 75 cents per page but not more than $10 per report. All other files and reports, 75 cents. Filing certificated copy of official character of organization of foreign corporation, filing statement of same and filing appointment of power of attorney, $100 annually.

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The following license fees are collected annually by towns:

- Auctioneers, discretionary with town bicycle side paths, 50 cents to $1; dogs, for each male or spayed female, $1 and 20 cents for registration for each unspayed female, $10 and 25 cents for registration; kennel license, $25 for 10 dogs, $50 for over 10 dogs exhibitions, discretionary with town. Itemen vendors, local license, $20 junk shops and second-hand shops, $2 to $10 lodging houses, $10 maternity hospitals, discretionary with town; motor boat, registration of, nonresident, 50 cents; pawnbrokers, $50.

Sec. 11. **No income tax.**—There is no "income tax law" in effect in Connecticut, but see income tax on certain corporations, sec. 9, Corporation taxes; also sec. 10, Mercantile and manufacturing establishments.

Sec. 12. **School revenues.**—Towns may form school districts which have power to levy taxes for various school purposes upon the property in the district. District taxes are laid on the assessment list of the town as corrected for the purpose by the town assessors and selectmen. There are no restrictions on the rate of school levy, except in towns including within their limits cities that provide for schools.

The State comptroller distributes from the income of the school fund and other State funds to the town treasurers $2.25 for each child between 4 and 16 years of age. Certain towns having valuations of $500,000 to $2,500,000 may receive from the State fund further sums of from 20 per cent to 75 per cent of the amount expended for teachers' salaries, provided such towns shall have levied and collected a tax of 6 mills for the maintenance of schools and shall have expended in the support of schools a sum equal to $30 for the year for each child in average attendance.

"Town deposit fund." The "town deposit fund" of money derived from the United States is deposited with the towns and the income applied to public schools.

Sec. 13. **Fire, sewer, and other districts in which special taxes and assessments may be levied.**—Upon petition of 20 or more legal voters and taxpayers in a town, not residing within the city or borough limits in such town, special districts may be organized which have power to levy and collect taxes for the purposes of extinguishing fires, constructing drains and sewers, sprinkling or lighting streets, planting and caring for shade trees, building walks, and carrying on various other activities. The costs of certain improvements may be paid for in part by special assessments against specially benefited property.
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**Sec. 1. Constitutional provisions summarized.**—All taxes shall be uniform upon the same class of subjects and shall be levied and collected under general laws, but the general assembly may exempt such property as in its opinion will best promote the public welfare.

The general assembly shall provide for levying and collecting a capitation tax from every citizen of the State of the age of 21 years or upward, but such tax shall be uniform and used exclusively in the county in which it is collected.

In all assessments of real estate for taxation the value of the land and of the buildings and improvements thereon shall be included. And in all assessments of the value of the land and of the buildings and improvements thereon shall be included. The foregoing provisions shall apply to all assessments of the value of real estate or the rental value thereof for taxation for State, county, hundred, school, municipal or other public purposes.

Shares of the capital stock of corporations created under the laws of this State, when owned by persons or corporations without the State, shall not be subject to taxation.

All real and personal property used for school purposes, where the tuition is free, shall be exempt from taxation and assessment for public purposes.

**Sec. 2. General property taxes.**—Although the State has not formally surrendered its right to impose this tax, it is not used at present. All real and personal property, including ground rents, not specially exempt, is subject to taxation for county and local purposes.

Exemptions from the property tax are:

1. Public property.
2. Property of churches, cemeteries, religious societies, colleges or schools, and charitable corporations.
3. Charitable homes for reformed women to value of $25,000.
4. Homes for incurables to value of $15,000.
5. Soldiers' rest rooms.
6. Property used for purpose of carrying on settlement work.
7. Lands and buildings of incorporated college fraternities, and homes maintained by charitable corporations of any church of this State, to value of $10,000.
8. Lands and tenements of Young Women's Christian Association, Salvation Army, and Historical Society of Delaware.
9. Relief associations for volunteer firemen maintained by charity to value of $25,000.
11. Shares of stock in domestic corporations owned by persons or corporations without the State.
12. Provisions necessary for use and consumption of owner and his family for a year, not including livestock.
13. Farming utensils.
14. Working tools of mechanics or manufacturers.
15. Implements of a person's trade or profession.
16. Stock on hand of a manufacturer or tradesman.
17. Household furniture other than plate.
18. Grain and other produce of land.
19. Wearing apparel.
20. Ready money.
22. Vessels trading from any port of the State.
23. Railroad property within the right of way is technically exempt, as railroads are taxed otherwise for State purposes.

1 A hundred is a subdivision of a county, New Castle County having 11, Kent County 9, and Sussex County 13 hundreds.
Sec. 3. Assessment.—The assessment is made at the full and true value by the board of assessment in each county, a general assessment of all property being made every four years in Kent County, every six years in Sussex County, and annually in New Castle County. Personal property and new buildings, additions to and improvements of real estate are assessed annually in all the counties. The assessed value of real property which has been sold or transferred during the year is also revised. The board is required to personally inspect each tract or parcel of land for the purpose of ascertaining its true value.

Assessables are required to report a true, full, and complete list of their real and personal property to the board on forms of schedules furnished by it. Failure to do so may be punished by fine or imprisonment, or both.

The property of members of the board of assessment is assessed by the levy court.

Sec. 4 Equalization.—The board of assessment revises and corrects the list, equalizes all assessments, and certifies to the levy court the total of assessed valuations as a basis upon which the court may fix the rates for the road tax, the poor tax, and the county tax. These taxes are then apportioned among the hundreds at a certain rate per $100 of assessment.

Sec. 5. Tax rates.—Whenever the general assembly shall order a State tax to be levied on property, the auditor shall determine the rate per cent of the assessment of persons and of personal and real property, standing upon the assessment lists, respectively, for the time being, of the several hundreds of each county requisite to raise such county’s portion of the State tax, clear of all charges and of all allowances for delinquency according to the best estimate he can make of such allowances. On or before the third Tuesday of April next after the ordering of such tax the auditor issues a warrant to the State treasurer for the collection thereof.

The levy court fixes the rate of tax for general county purposes and for roads and bridges in each hundred. Abutting land may be assessed for road improvements, and such assessments are a lien on the land. Road bonds or notes may be issued not to exceed in the aggregate the amount of assessments.

In Kent and Sussex Counties a special road improvement tax upon real and personal property in each representative district may be imposed annually not to exceed a total of $1,000. The Sussex County highway improvement commission may issue bonds, and the levy court in fixing the annual rate of taxation is required to provide for the payment of the interest on and for refunding such bonds.

Special taxes on real and personal property are levied by the levy courts for the purchase of oyster shells for road improvement in Sussex County as follows:

Seaford Hundred, 10 cents per $100.
Broad Creek Hundred, 20 cents per $100.
Little Creek Hundred, 50 cents per $100.
Second representative district of Sussex County, 10 cents per $100.
First election district of third representative district, 10 cents per $100.

Road taxes are payable in money only and can not be commuted by labor on the roads.

Private roads are laid out, changed, or vacated under the jurisdiction of the Court of General Session, the costs of such roads being paid by assessments on abutting land.

Sec. 6. Collection.—In pursuance of public notices the receiver of taxes and county treasurer shall attend in person or by deputy
not less than once in every month during the months of July, August, September, October, and November of each year (in New Castle County, every month of the year) at some convenient and public place in each representative district to receive the taxes of any taxable in the district or of any taxable in any adjoining representative district, and at such times or places he, or his deputy, shall sit at least six hours on every day so appointed.

If taxes are not paid within 10 days after demand, they may be collected by distress and sale of personal property. If the amount of personal property is not sufficient, the taxes revert on real estate and improvements, and should the latter fail, the individual may be imprisoned.

On all taxes paid before October 1 there is an abatement of 5 per cent; before December 1, 3 per cent. On all taxes unpaid on January 1, there is added one-half of 1 per cent per month until payment is made.

SEC. 7. Poll taxes.—The levy court levies a capitation tax of not more than $1.25 nor less than 25 cents, at a uniform rate throughout the county in which it is levied, on every male citizen of the county 21 years of age or over. The proceeds of this tax are used exclusively in the county in which collected.

SEC. 8. Inheritance tax.—All property within the jurisdiction of the State, passing by will, grant, deed, or gift (except shares of capital stock of corporations owned by persons residing without the State) to any person or corporation, in trust or otherwise, shall be subject to the following tax for the use of the State:

When the property passes to—

Class A.—Husband, wife, lineal descendant or ancestor, a child by legal adoption, wife or widow of a son, or husband of a daughter, of decedent or grantor, the tax rate is 1 per cent of the value above $5,000 up to $50,000, 2 per cent above $50,000 to $100,000, 3 per cent above $100,000 to $200,000, and 4 per cent in excess of $200,000.

Class B.—Brother or sister, either of whole or half blood, of decedent or decedent’s parent or grandparent or a lineal descendant of any such brother or sister, 2 per cent of the value above $1,000 up to $25,000, 3 per cent above $25,000 to $100,000, 4 per cent above $100,000 to $200,000, 5 per cent in excess of $200,000.

Class C.—Any person not described in A and B, 5 per cent of the value not exceeding $25,000, 6 per cent above $25,000 to $100,000, 7 per cent above $100,000 to $200,000, 8 per cent in excess of $200,000.

Property passing to or in trust for any charitable, educational, historical, or religious institution or to cities or towns for public improvements, and to the amount of $3,000 passing to beneficiaries in class A and $1,000 in class B, is exempt.

The inheritance tax is a lien upon the estate until paid and is due and payable within 13 months from the granting of letters testamentary or of administration. There is no provision for any discount for prompt payment or for interest in case of delay.

SEC. 9. Corporation taxes.—Annual taxes for the use of the State are imposed upon corporations as follows:

On every corporation engaged in carrying passengers intrastate by steam power on land or water, 10 cents per passenger, soldiers and sailors not included.

On all steam and canal companies organized under the laws of Delaware and doing business in the State, 10 per cent on net earnings which are determined as the proportion of the total net earnings of the company which the mileage in Delaware bears to the total mileage. On each locomotive, $100; passenger car, $25; freight car, $10.

On railroad and canal companies, one-half of 1 per cent on the actual cash value of every share of capital stock. The following railroads are allowed to commute all of the above taxes by payment of specific amounts: Maryland & Delaware Railway, $50, Delaware, Maryland & Virginia Railway, $250, Delaware & Baltimore Railway, $50, Wilmington & Northern Railway, $5,000; Delaware Railway, $25,000; Baltimore & Philadelphia Railway, $30,000; Philadelphia, Baltimore & Washington Railway, $50,000. The taxes thus commuted are immediately paid in so far as the above-named railroads are concerned while the specific amounts stated are paid in lieu of all State taxes.

On banks, State, national and savings, and every loan and trust company, one-fifth of 1 per cent on capital stock, surplus and undivided profits, which is in lieu of all State taxes except franchise taxes.

On life insurance companies, 2 per cent on gross premiums less return premiums and reinsurance; all other insurance companies, 1/10 per cent on gross premiums; domestic fire insurance companies, $100 (Delaware State Orange Mutual Fire Insurance Co exempt); foreign guarantee and casualty companies, 1/10 per cent on premiums. All license fees are payable to the insurance commissioner for the use of the State.

On insurance companies, 60 cents per mile for the longest wire in the State, 30 cents for the next longest, and 20 cents for every other wire in State.

On telephone companies, same tax as on telegraph companies with an additional tax of 25 cents on each transmitter located in the State.

Penalty for nonpayment.

Discounts; interest charged for delay.

County poll tax.

Classes of beneficiaries: tax rates.

'Exemptions.'

Lien when tax is payable.

Annual taxes for use of State; rates.
TAXATION AND REVENUE LAWS—ILLINOIS.

On corporations producing steam, gas, or electricity for heat, light, or power for sale, 1/10th cent of the dollar of gross receipts of the year next preceding. New companies organized during the year pay the sum of $50.

On express companies, 6 per cent of gross earnings in the State and in addition a license fee of $50 annually.

Annual franchise tax: Every telegraph, telephone, cable, or electric light company; every company organized for the distribution of electricity, heat, or power; every express company not owned by a tax exempt company and not otherwise taxed; every company organized for the production, distribution, or sale of gas, every parlor, palace, or sleeping car company, every oil or pipe line company; life insurance company; fire, marine, live stock, casualty, or accident insurance companies; except mutual fire insurance companies which do not issue policies on the stock plan, incorporated under the laws of this State, after March 10, 1899, shall pay an annual tax for the use of the State by way of a license for its corporate franchise. This tax is based on a report made to the secretary of state showing, among other things, the receipts within the State, and the rates are: Telephone, telegraph, cable, and express companies, 1 per cent of gross receipts within the State; electric heat companies, two-thirds of 1 per cent of gross earnings together with 4 per cent on all dividends in excess of 4 per cent; steam lines, three-thirds of 1 per cent of gross earnings; insurance companies other than life, three-fourths of 1 per cent of gross premiums; life insurance companies, 2 per cent of gross premiums; parlor or other car companies, 1/2 per cent on gross receipts.

Imposed by State.

Business, occupational, professional, and miscellaneous license taxes and fees.—License taxes and fees are imposed by the State as follows:

1. On business activities.

- Auctioneers, $10 nonresident, $25.
- Banks and trust companies, one-fifth of 1 per cent of true value of capital stock determined by adding amount of capital, surplus and undivided profits and dividing result by number of shares outstanding. Savings banks and savings societies not having capital stock outstanding, 2 cents per $100 of amount of average deposits held during year.
- Barber shop, $5.
- Bill posting or distributing samples, $10.
- Branch store, warehouse or distributing depot, maintenance of, $10 and 10 cents per $100 of aggregate cost value of goods or merchandise for sale in excess of $5,000.
- Building and loan associations, domestic, doing business in State only, $5, in State and elsewhere, $25 foreign, doing business in State, $100.
- Damaged goods and goods of insolvents or bankrupts, vendors of, 10 cents per $100 of value of merchandise sold.
- Damaged property (laundry, dry cleaning, etc.), sale of, $10 annually.
- Dyeing or scouring establishments, $10.
- Eating house, $10.
- freshmen or wax figures, license to exhibit, $25.
- Grain, fruits and vegetables, wholesale buyers, sellers and shippers, $5 and 20 cents per $1,000 of cost value of commodities.
- Haunted swing, $25.

In Kent and Sussex Counties:

- Hawkers and peddlers of fruit, vegetables and farm produce with vehicle and one horse, $25; two or more horses, $30 and $10 for each additional horse. License to sell clock, coffee or tea, $50 additional.
- Peddler on foot, $50, one horse, $60, two or more horses, $75 each additional horse. $25, vehicle with one horse, $100, two or more horses, $100 and $50 for each additional horse.

In New Castle County:

- Hawkers on foot, $10, with wagon and horse, $15 for each wagon with one horse, more than one horse, $25.
- Peddler on foot, $25, wagon and one horse, $35, more than one horse, $50.
- Peddlers not citizens of State pay an additional license fee of $100 for each county to which they sell ice cream, popcorn waffles, and candy vendors of, $10, required in New Castle County only.
- Juggling, practice of, $25.
- Laundries, $25.
- Livestock stable, $10.
TAXATION AND REVENUE LAWS—DELAWARE.

Manufacturers of goods, wares and merchandise, annual license $1 and one-fiftieth of 1 per cent of gross receipts.

Merchants agency, $10.

Merchants, $8 annually and $1 if cost value of merchandise purchased during the year does not exceed $1,000 if more than $1,000, 10 cents per $100 of such value. Women engaged as merchants with purchases of less than $1,000 value are exempt.

Merry-go-round, toboggan slide, switchback, scenic railway, shoot-the-shoots, to conduct or exhibit, $7.50.

Any other place of amusement for profit, $25.

Photography, $20, itinerant photographer, $20.

Pool tables, billiards, shuffleboard or bowling alley, $15 and $10 for second table, board or alley; $5 for each additional table, board or alley. (Required only in Kent and Sussex Counties.)

Public baths, $10.

Pullman Palace Car Co., $300 annually.

Razell dazzle, $25.

Revolving swing, $30.

A fee of 50 cents is paid the clerk of the peace for issuing each of the above licenses.

Honorably discharged soldiers and sailors acting as book agents or as peddlers of any kind are exempt. Any person peddling fish or oysters exclusively is also exempt.

2. Occupational and professional licenses for which examinations are generally given by various State boards of examiners.

Accountant, certified public, $25.

Banker, private, $100.

Barber, $5, annual renewal, $1; apprentice, 50 cents.

Broker, $100.

Chiropractor, $10.

Conveyancer, $10 (if annual receipts do not exceed $100.

Dentist, $10.

Lawyer, $10.

Mercantile $10.

Medicinal and surgery or osteopathy, practitioner of. $10; if admitted on certificate of another State, $50, temporary license to resident of another State, $2.

Nurse, $5.

Optometrist, $10, annual registration, $2.

Pharmacist, $10, renewal, $1; assistant pharmacist, $5 renewal, $1.

Pilot, $10, issuance of license, $50, renewal, $2.

Real estate agent, $75.

Tester, certified, of milk or cream, $5; annua renewal, $2.

Undertaker, $25; annual renewal, $2.

Veterinarian, $10.

3. Miscellaneous licenses:

Amusement park. To exhibit or conduct, $250. This tax covers all amusements within the park.

Circus. Within 2 miles of corporate limits of city of more than 50,000 inhabitants, $300 elsewhere, $100. License good for 3 months.

Fish and game licenses, annual:

Fishing license, nonresident, $3.50. Excursion boat fishing, license, $50. License to catch menhaden, sharks, porpoises and herring hogs in Delaware River within certain limits, per boat, $100. For each steam, naphtha or oil vessel used in fishing not over 125 net tons, $100, over 125 net tons, $200, each sailing vessel with tenders, $25 each vessel other than steam or sailing, $5. Hunting license, nonresident, $10. Hunting and fishing license, resident, $1.10. Certificate to scientific collector of birds, nests or eggs, $1. Permit to take or transport game birds or fish for scientific or propagating purposes, $1.

Motor vehicles. Registration of motor cycles, $5 all other motor vehicles $2 for every 500 pounds of gross load weight. License to operate motor cycle, $1 all other vehicles, $8. Family license, $8. Dealer's registration, $20 for first car and $10 for each additional car registered. Certificate of title, $1, duplicate, 50 cents.

Oyster industry, annual license: Fee for plantation, per acre, 50 cents. Tonnage dues for vessel used in dredging and planting per ton, $3.50. Fee for privilege of dredging and tending each boat and pair of tongs, $5. Rent of plantation or annual license for boats used by planters, not exceeding 50 acres and used by boats of over 8 tons, $25, not exceeding 30 acres and used by boats of 8 tons or less, $15. License to catch or take oysters by any means, except licensed dredging from natural beds, $25 and 50 cents for issuing license. License to catch oysters for market in certain waters, $8 to $20. License to citizens of State to plant or appropriate for planting oysters in certain waters not exceeding 20 acres per acre, 50 cents. Recording fee for plots and descriptions of areas appropriated for planting, 50 cents. Marking fee for new bottom plots for each corner, $4.

Stallions and jacks: Registration, $10.

Theater or moving-picture theater: Within corporate limits of city of more than 50,000 inhabitants, $100; in cities of less than 50,000, $25.

4. Fees are collected and paid into State treasury, as follows:

Banking fees: Banks, certificate to do business, $50 and $30 for each branch office or place of business. Banking corporations, examination of, $25 for first $25,000 of assets and 2 cents per $1,000 over $25,000. For each branch office, $20.

Brooded eggs. For export inspection fee, 1 cent for each case or barrel, and 3 cents for each horsehead.

Building and loan associations: Examination, $25 on first $25,000 of assets and 2 cents on each $1,000 over $25,000. Same fees for examination of branch office.

Fee of clerk of the peace.

Persons exempt.
TAXATION AND REVENUE LAWS—DELTAWA.

Insurance commissioner, fees paid to. Filing declaration or certificate of charter by insurance company, $10. Annual statement, $10. Certificate of authority to foreign company, $50 and $50 to commissioner for issuing license. Certified copy of each certificate of authority issued to foreign company, $2. Copy of any paper filed, 20 cents per 100 words and $1 for certificate and seal. Certificate of authority and annual license of domestic insurer or guaranty company, $100, filing certified copy of charter, $10, annual statement, $10, return of annual statement, $10. Certificate of authority and annual license of foreign insurer, $150, filing certified copy of charter, $15, annual statement, $15, return of annual statement, $15. Certificate of authority, $150, filing certified copy of charter, $15, annual statement, $15, return of annual statement, $15.

Sec. 11. Income tax.—The income tax is levied annually for school purposes and consists of a tax on net incomes of individuals, a privilege tax on corporations, and a franchise tax on certain corporations. The tax on incomes and the privilege tax on corporations are administered and collected by the State school tax department. The franchise tax is administered by the secretary of state and collected by the State school tax commissioner. (See Sec. 3. Corporation taxes.)

Upon filing his annual return the taxpayer is required to pay a fee of $3. If any taxable person neglects or refuses to pay his tax within 60 days after it is due, the tax department may recover the same in an action for debt.

Determination of amount of tax by the tax department is final and conclusive unless within 30 days after notice thereof appeal is taken to the superior court of the county.

The clerks of the peace are elected in each county for a term of 4 years and collect the license fees for the State.

Appointed by the governor with the advice and consent of the senate for a term of 4 years. The commissioner is chairman and executive head of the school tax board.

County licenses are required in the following cases:

For landing immigrants, $1 per person. Private detective, $75, license good for 3 years.

Junk dealer in New Castle County, $75.

Dog registration, $1. Tax on New Castle County outside of incorporated towns, male, 50 cents; female, 25 cents. If more than 1 male dog, $1 each, transfer of ownership, 50 cents.

Fees, costs, etc., for county use.

Clerks of the peace for issuing any license for the State, charge a maximum fee of 50 cents which reverts to the county.

All fees, costs, allowances, and other perquisites which are taxable and paid to the clerk of the peace and other county officials for any official service rendered shall be for the sole use of the county and paid into the county treasury.

Filing fees, penalty for nonpayment of tax.

Appeal to superior court.
The entire net income of every person 21 years of age or over, or a minor with a net income of $1,000 or more, is subject to the income tax which is assessed as follows: 1 per cent on net incomes not in excess of $8,000; 2 per cent, in excess of $8,000 up to $10,000; 3 per cent in excess of $10,000. The tax also applies to the incomes of estates or any property held in trust, subject to certain conditions.

The following incomes are exempt from taxation:

- Proceeds of life insurance policies paid to individual beneficiaries.
- Amount received by the insured as a return of premium paid on life insurance, endowment, or annuity contracts.
- Property acquired by gift, bequest, or descent.
- Interest on obligations of the State or its political subdivisions or those of the District of Columbia or the United States or its possessions.
- Any amounts paid to injured employees or their dependents under the workmen's compensation law of 1917.

Personal exemption of $1,000 in case of a single person and $2,000 in case of the head of a family or married person.

The following deductions are permitted:

- Necessary expenses actually paid in carrying on any business or trade.
- All interest paid on indenbtedness during the year.
- Taxes paid except income taxes and taxes assessed for local benefits which increase the value of the property.
- Losses sustained during the year and not compensated for by insurance.
- Reasonable allowance for wear and tear of property used in trade or business.

For the privilege of exercising its franchise, every corporation doing business in the State except those referred to below, are required to pay the tax department for school purposes an annual tax at the rate of 2½ mills on each dollar of the actual value of that portion of its capital, including surplus or undivided profits, used and invested in the State during the preceding calendar year.

The following organizations are exempt:

- Franchise tax on corporations.
- Labor, agricultural, horticultural, drainage, or ditch companies; fraternal, beneficiary, building and loan associations, operated for mutual purposes, cemetery, charitable, educational, and similar corporations, incorporated business and civic organizations, farmers and fruit growers; cooperative telephone companies and other organizations of a local character; corporations organized for the purpose of holding title to property or stock of other corporations, the income from which would be exempt, incorporated towns and cities or their utilities for the manufacture of steam, gas, or electricity; corporations which pay a gross sum to the State in lieu of all other taxes, and railroad companies operating under lease or stock ownership, corporations simply maintaining a principal office but not doing business in the State.

Sec. 12. Municipal revenues.—The revenue system of the cities is similar to that for the counties. Specified cities are authorized to levy on public utilities franchise taxes at rates specified in the statutes. A city may likewise be authorized to levy certain business taxes and licenses. The statutes authorize special improvements in designated cities to be paid for partly by special assessments levied on the property abutting the improvement.

Sec. 13. School revenues.—The school fund provided by the State consists of money appropriated by the general assembly, income from various investments, income taxes and the privilege tax on corporations, donations and gifts, and is apportioned to the counties and school districts by the State board of education.

Taxes for county school purposes are of two kinds: (1) Capitation tax fixed annually by the county board of education at not less than $3 nor more than $6 levied on all male residents of school districts 21 years of age or over; and (2) uniform property tax on personal and real property in counties at the rate of 25 cents per $100 of assessed value.

School districts and special school districts may issue bonds for erection of school buildings, if residents approve, such bonds to mature within 25 years and to bear interest at not to exceed 6 per cent per annum. The amount of bonds can not exceed in the aggregate 5 per cent of the assessed value of real estate in the district. For paying interest on and refunding the bonds, a special tax is levied and collected the same as other school taxes.

Any school district, any special school district or the public schools in the city of Wilmington may, in addition to the amounts apportioned to it by the State board of education, levy and collect additional taxes for school purposes upon the assessed value of real estate and personal property in such district, as determined and fixed for county taxation.
Before such tax is levied, however, a special election must be held at the usual place or places for holding school elections in the districts. The board of school trustees or board of education of a special school district may also add a poll tax on all persons 21 years of age and upwards residing in the district, of such amount as shall be determined by the board. Collection of such special taxes is made by a collector specially appointed by the board.

Public libraries may be established and maintained in school districts, and the school board may levy an annual tax therefor sufficient to raise not less than $25 nor more than $1,000 according to class to which the district belongs. Districts, if voters approve, may issue bonds at not more than 6 per cent interest and not more than $10,000 in amount in districts of the first class or $2,500 in the smaller districts for erection of buildings. Such bonds are refunded by the levying of a special tax.

Sec. 14. Drainage districts.—Drainage districts may be established by order of a resident associate judge of any county upon petition of interested landowners. A board of three commissioners is elected and makes out the tax assessment lists, and lands are assessed for benefits derived from the drainage operations. Public highways and railroads may also be assessed for benefits. Assessments are a lien on the land and are due and payable the first Monday in January of each year and become delinquent April 30. Collection is made by a collector appointed by the commissioners.

Bonds for construction purposes may be issued if voters of the district so authorize. Bonds are payable within 10 years and bear interest at not to exceed 6 per cent.
DISTRICT OF COLUMBIA.

Sec. 1. District of Columbia a municipal corporation under legislative control of Congress.—The District of Columbia is a Federal municipal corporation over which the Congress of the United States has supreme legislative control. The executive power is vested in a board of three commissioners, appointed by the President of the United States. Congress has granted to this board power to adopt local police, health, building, and other regulations.

The District derives its revenue from the general property and special corporation taxes, an elaborate system of privilege taxes on various occupations, and from appropriations by Congress from money of the United States under the act of June 11, 1878 (20 Stat. 104), as modified by subsequent legislation.

Annually from and after July 1, 1922, 60 per cent of such expenses of the District of Columbia as Congress may appropriate for shall be paid out of the revenues of the District and the remaining 40 per cent by the United States, excepting such items of expense as Congress may direct shall be paid on another basis.

Sec. 2. General property taxes.—Property, real and personal, is subject to taxation except as specially exempted. There is no definition of real and personal property for purposes of taxation. Moneys, except savings deposits of $500 or less not subject to check, and credits, including moneys loaned and invested, bonds and shares of stock (except stocks of banks and other corporations in the District the taxation of which is otherwise provided for) of any person, corporation, or other organization or association resident in the District or engaged in business therein, are taxed at their fair cash value.

The following classes of property are exempt:

1. Public property.
2. Churches and parsonages.
3. Institutions of public charity.
4. Public libraries.
5. Property used for educational purposes, not for public gain.
6. Cemeteries.
7. Real and personal property of foreign governments.
8. Corcoran Art Building.
9. Soldiers' Home and grounds actually occupied by such buildings.
11. Personal property of all library, benevolent, charitable, and scientific institutions, not conducted for private gain.
12. Libraries, schoolbooks, wearing apparel, family portraits, household and other belongings to the value of $1,000.
13. All household effects of persons in public service which are taxed elsewhere.
14. There are also a number of special acts of Congress exempting certain property from taxation.

Sec. 3. Assessment.—Real estate is assessed biennially at its full value by the assessors of real estate in the name of the owner or trustee of the owner thereof. The assessment is to be completed on or before the first Monday of January and return of the same made to the assessor. Annually the board of real estate assessors list and assess all new property subject to taxation, also improvements of $500 or over, and deduct from the assessment any property damaged or destroyed. The law provides for the numbering of squares and lots for the purpose of assessment and taxation, and imposes upon the commissioners the duty of making such record.

Exclusions.

1. The assessor of the District is appointed by the commissioners. The board of assistant assessors, composed of 6 members, are appointed by the commissioners. The assessors of real estate, composed of 3 members of the board of assistant assessors, are designated by the assessor for the assessment of real estate.
TAXATION AND REVENUE LAWS—DISTRICT OF COLUMBIA.

Personal property is assessed annually by the board of personal tax appraisers at its fair cash value. Every person or corporation is required to fill out under oath, a schedule of personal property. Failure to make a return results in a penalty of 20 per cent of the assessed valuation.

Dealers in general merchandise are assessed on the average stock in trade during the year, and hotel companies and proprietors of hotels on the value of their furniture.

Sec. 4. Equalization.—Real estate values are equalized by the board of equalization and review when the assessment is made. After approval by the commissioners this assessment is the basis of taxation for the ensuing two years. The board of personal tax appeals annually equalizes the assessment of personal property.

Sec. 5. Tax rates.—The rate of taxation has been uniformly throughout the district 1½ per cent on both real and personal property, but there is levied for each of the fiscal years ending June 30, 1923, 1924, 1925, 1926, and 1927, a tax at such rate on the full value and no less, of all real estate and tangible personal property subject to taxation as will, when added to the revenues derived from privileges and from the tax on franchises, corporations, and public utilities, as fixed by law, and from the tax on intangible personal property, at the rate of five-tenths of 1 per cent on the full market value thereof, produce money enough to pay such annual expenses as may be imposed on the District by Congress and in addition a surplus fund sufficient to enable the District to be placed on a cash-paying basis by the end of the fiscal year 1927.

Sec. 6. Collection.—Taxes are collected by the collector, after receiving from the assessor the statement of the amount to be collected. One-half of the tax levied upon taxable real and personal property becomes due and payable on November 1 of each year and the other half on May 1 of the following year. If either of such installments shall not be paid within 30 days of the date it is due and payable, such installment shall thereafter be in arrears and delinquent, and there is then added, to be collected with the tax, a penalty at the rate of 1 per cent per month for the period of such delinquency, which begins to run from the date the installment was due. Real estate is sold for delinquent taxes under the direction of the commissioners. Taxes on personal property unpaid when due may be collected by distraint and sale, and also by levy on real property if goods and chattels are lacking.

Sec. 7. No poll, income, or inheritance taxes.—There are no poll, income, or inheritance taxes.

Sec. 8. Corporation taxes.—The law provides that all corporations, other than those mentioned below as specially taxed, shall be taxed 1½ per cent on the assessed valuation of their capital stock, less the value of taxed real estate, which is to be appraised by the board of personal tax appraisers at its fair cash value, but business companies which, by reason of or in addition to incorporation, receive no special franchise or privilege shall be rated, assessed, and taxed as individuals conducting business in similar lines are rated, assessed, and taxed.

The value of all real estate in the District owned by corporations is deducted from the assessed valuation of the capital stock.

As trustee for their stockholders, national banks, all other incorporated banks, trust, gas, electric lighting, and telephone companies are required to make a report annually, or on before August 1, to the personal tax appraisers of their gross earnings for the preceding year ending June 30, and pay per annum gross earnings taxes as follows:

<table>
<thead>
<tr>
<th>Gross earnings tax</th>
<th>National banks and all other incorporated banks and trust companies</th>
<th>1½ per cent</th>
<th>Gas companies</th>
<th>5 per cent</th>
<th>Electric lighting and telephone companies</th>
<th>4 per cent</th>
</tr>
</thead>
</table>

The real estate of these companies is also taxed in the same manner as other real estate in the District. Building associations pay 2½ per cent on their gross receipts. Street railway companies pay 4 per cent on gross receipts and other taxes as provided by existing law, meaning that their real estate shall be taxed unless expressly exempted. Insurance companies pay 1½ per cent on their premium receipts. Building, banking, and title companies, 1½ per cent on gross receipts. Savings banks having no capital stock pay 1½ per cent.

This board of personal tax appraisers, composed of the assessor and 3 assistant assessors, is designated by the mayor for the assessment of personal property.

The board of equalization and review of real estate assessments and the board of personal tax appeals are composed of the 6 assistant assessors and the assessor who acts as chairman.
on the amount of surplus and undivided profits. Incorporated savings banks, 4 per
cent on gross earnings less the amount paid as interest to depositors. The Washington
Market Co. is taxed 4 per cent on the gross earnings from conduits authorized by Con-
gress to be laid for refrigerating purposes. The East Washington Heights Traction
Railroad Co. is required to pay $400 annually for use of the Pennsylvania Avenue Bridge,
besides keeping its tracks in good repair.

SEC. 9. Business, occupational, and miscellaneous licenses, Annual busi-
taxes, and fees.—Licenses are required for businesses, trades, and occupa-
tions.

1. The following licenses are annual unless otherwise stated:

- Apothecaries, $6
- Auctioneers, $100.
- Automobile establishments, $25 for 10 vehicles or less; $2 for each additional vehicle.
- Banks and bankers, not incorporated, $500.
- Baths, Turkish and Russian, massage establishments, $25.
- Billiard rooms, $12 for each game table.
- Boarding houses, $1 for each room.
- Bowling alleys, boxing and fencing schools, gymnasiuums, shooting galleries, $12.
- Building contractors of all kinds, $25.
- Carnages, omnibuses for hire, drawn by one animal, $6; if drawn by more than one
animal or other motive power, $9. Driver's badge, 50 cents.
- Carriage and wagon establishments, $25.
- Cattle dealers, $15.
- Cigar dealers, confectionery establishments, $12.
- Commission merchants, secondhand dealers of all kinds, $40
- Cook shops, dairy lunches, eating houses, ice cream parlors, oyster houses, restaurants,
vietniners, $15.
- Dealers in all kinds of markets, $5.
- Drivers of passenger vehicles for hire, $1.
- Drugstore, $6.
- Employment agencies, $25.
- Explosives, kerosene, $1.
- Florists, $15.
- Gasoline, $5.
- Hotels, $1 per room with minimum of $30
- Hucksters, $12 per vehicle.
- Laundries, steam or other power, $20 per month, $10.
- Laundry stable, $25 for 10 stalls, $3 for each additional stall
- Opium or coca leaves, drugs, producer or dealer in, $1.
- Pawnbroker, $100.
- Peddlers, $25.
- Produce dealers, $12 for each vehicle.
- Sightseeing passenger transportation lines, $6 for each vehicle not exceeding 10 pas-
sengers, $12 for over 10 passengers.
- Slot machines, $2 per machine, $50 for unlimited number.

2. Miscellaneous licenses:

- Athletic grounds—Baseball, football, golf, pole, race track, $20 per week, $5 per day.
- Automobile drivers, $5.
- berries, confections, etc., $3 per night.
- Circus, $200 per day.
- Exhibits—Agricultural, art, cattle, floral, food, fairs, industrial, mechanical, mu-
- seums, poultry, etc.; enterainment, lecture, exhibition halls, fairs, carn-
nivals, picnic grounds, skating rinks, $100 annually, $10 for first week, $5 for each sub-
sequent week, $3 per day.
- Inspection and sanitary associations, $100.
- Land and improvement companies, $50.
- Merry-go-rounds, $12 for first week, $10 for each subsequent week, $3 per day.
- Water, $10 per annum, $20 per week, $10 for less than one week.
- Washington Stock Exchange: For all members, $600

A tax of $300 is levied against buildings and grounds against which a
permanent injunction has been issued as a public nuisance.

Merchants and others who use the space under sidewalks are required
to pay "rent" therefor, the amount to be determined by the com-
mis sioners.

Water furnished by the District of Columbia from its water supply
system to the Washington Suburban Sanitary Commission in Maryland
is charged for at cost plus an interest charge at 4 per cent per annum
and a suitable allowance for depreciation of water mains.

The commissioners may grant licenses for the location and operation
of public scales and charge such fees as may be deemed proper.

3. Occupational licenses:

- Bill-booster, $20.
- Brokers (members of a stock exchange) $100, note brokers, $50
- Clairvoyants, fortune tellers, mediums, palmists, seers, $25.
- Insurance agent, $50, solicitor, $5; industrial insurance, $2.
- Podiatrist, examination, $10.
- Undertaker, $25.
The commissioners are authorized to adopt schedules of fees to be charged for inspection of passenger elevators, hotels, public halls, moving-picture shows, theaters and buildings required to have fire escapes, and for any other inspection required by law or regulation. A tax of $2 is levied on dogs, the receipts from which are paid into the police relief fund.

The revenue derived from fees is comparatively small, the most important items being municipal court fees, building permits, payments to the surveyor for services, and motor-vehicle tags.

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Miscellaneous fees.

Property exempt.

Sec. 10. Special assessments.—No property except that belonging to the United States, the District of Columbia, and foreign legations is exempt from assessments for improvements.

For the construction of sidewalks and the improvement of alleys, and for the setting of curbs, abutting property is assessed for one-half of the cost of such work pro rata according to the linear frontage of such property. For service connections with water mains and sewers the benefited property is assessed for the cost. For laying of water mains the rate is $2 per linear front foot of abutting property and for laying of service sewers $1.50 per linear front foot. For opening of streets the whole cost is assessed against the property affected if such cost does not exceed the benefit conferred upon the property by the opening of such street. The excess, if any, is to be borne and paid by the District. Half the cost of paving or repaving the roadway between the side and the center thereof is assessed against the abutting properties.

For opening of alleys the whole cost is assessed on the property in the square or block in which the alley is constructed and the property in the squares or blocks confronting such square or block. Provision is also made for assessments to pay for removing or securing dangerous structures, removal of insanitary buildings, removal of weeds, drainage of lots, abatement of nuisances, etc. Street railways are assessed pro rata for crossing policemen and for street paving within or for 2 feet on either side of street railway tracks.

Expenses paid from general fund.

Sec. 11. School revenues.—There are no separate sources of school revenue in the District of Columbia. All school expenses are paid from the general fund.
FLORIDA.

SEC. 1. Constitutional provisions summarized.—The legislature shall not pass special or local laws for assessment and collection of taxes for State and county purposes.

The legislature shall provide for a uniform and equal rate of taxation and shall prescribe such regulations as shall secure a just valuation of all property excepting such as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes.

The legislature shall provide for raising revenue sufficient to defray the expenses of the State for each fiscal year, and also a sufficient sum to pay the principal and interest of the existing indebtedness of the State.

No tax shall be levied except in pursuance of law.

The legislature shall authorize the several counties and incorporated cities or towns in the State to assess and impose taxes for county and municipal purposes, and for no other purposes and all property shall be taxed upon the principles established for State taxation. But the cities and incorporated towns shall make their own assessments for municipal purposes upon the property within their limits. The legislature may also provide for levying a special capitation tax and a tax on licenses. But the capitation tax shall not exceed $1 a year and shall be applied exclusively to common-school purposes.

No person or corporation shall be relieved by any court from the payment of any tax that may be illegal or illegally or irregularly assessed until he or it shall have paid such proportion of his or its taxes as may be legal and legally and regularly assessed.

There shall be exempt from taxation property to the value of $500 to every widow that has a family dependent on her for support and to persons far every person who is a bona fide resident of the State and has lost a limb or been disabled in war or by misfortune.

A special tax of 1 mill on the dollar of all taxable property in the State, in addition to the other means provided, shall be levied and apportioned annually for the support and maintenance of public free schools.

Each county shall be required to assess and collect annually for the support of public free schools therein a tax of not less than 3 mills nor more than 10 mills on the dollar of all taxable property in the same.

The county school fund shall consist, in addition to the tax provided for in preceding section of the proportion of the interest of the State school fund and of the 1-mill State tax apportioned to the county, the net proceeds of all fines collected under the penal laws of the State within the county all capitation taxes collected within the county, and shall be disbursed by the county board of public instruction solely for the maintenance and support of public free schools.

The legislature may provide for the division of any county or counties into convenient school districts, and for the levying and collection of a district school tax, for the exclusive use of public free schools within the district, whenever a majority of the qualified electors thereof that pay a tax on real or personal property shall vote in favor of such levy, but any tax authorized by this section shall not exceed 3 mills on the dollar in any one year on the taxable property of the district.
The legislature may provide for special tax school districts to issue bonds for the exclusive use of public free schools within any such special tax school district whenever a majority of the qualified electors thereof, who are freeholders, shall vote in favor of the issuance of such bonds. Whenever such special tax school district has voted in favor of the issuance of such bonds a tax not to exceed 5 mills on the dollar in any one year on the taxable property within the district voting for the issuance of bonds shall be levied in accordance with the law providing for the levying of taxes, to become a fund for the payment of the interest and redemption of such bonds.

Sec. 2. General property taxes.—All property in the State, not expressly exempt, is subject to taxation for State, county, and municipal purposes.

Property terms used:

Properties exempt from taxation are:

1. All public property.
2. State bonds issued under act of February 16, 1853.
3. Property of fire companies.
4. Property of literary, educational, benevolent, charitable and scientific institutions.
5. All houses of public worship, the lots on which they stand, and the furnishing.
6. Property of the Young Men's Christian Association.
7. Parsonages.
10. Agricultural societies.
11. Property to value of $500 to every widow dependent on her own exertion with family dependent on her, and to every person who has lost a limb or been disabled in war or by misfortune.
12. By construction, nonbearing fruit trees are exempt.

Sec. 3. Assessment.—Except as stated below, assessment at the "true value" is made annually by the county assessors and their assistants as of January 1 and the roll is completed between that date and the 1st day of July. Property in general is assessed where located. The assessor makes up the list on the basis of returns by the owners and "shall require any person to make oath to the correctness of the list." Any person refusing to take such an oath loses the right to a reduction of valuation. The assessor determines the values.

Railroad companies, including street railroads, telegraph, telephone, sleeping and parlor car companies are assessed on their operative property by the State comptroller on the basis of reports furnished by such companies. The track and other real property used in the business and the rolling stock and the like are assessed as a whole and apportioned to each county and city on a mileage basis.

A peculiarity in the assessment of real estate is that the assessor must begin with the lowest numbered section in each township or the lowest numbered block or lot in other surveys, and proceed consecutively. Lands which have escaped taxation may be assessed for back taxes for three years.

National bank shares are assessed at the place where the bank is located. The bank is made the agent of the stockholders for the payment of the tax which may be retained from dividends.

When timber or the right to extract turpentine therefrom belongs to a person other than the owner of the land, such timber or privilege shall be assessed separately from the land.

Cities make their own assessment of property for taxation, but the valuation must not exceed the last valuation thereof for State taxation.

Sec. 4. Equalization.—The board of county commissioners reviews and revises the assessment list and equalizes the same by raising or lowering the value of any piece of real estate or any item of personal property, but it may not raise or lower the assessment of the county as a whole.

1 Elected for a term of 1 years.
2 Composed of 5 members elected to office for a term of 2 years.
TAXATION AND REVENUE LAWS—FLORIDA.

It is the duty of the State equalizer who is appointed to office by the governor for an indefinite term to carefully examine the tax rolls of the several counties, so that the value fixed in one county shall not be out of due proportion to the values fixed in other counties on the same classes of property. If inequalities are found to exist, the State equalizer shall investigate and inquire as to the reason therefor and shall direct the county assessor to adjust, equalize, and assess the same in accordance with the findings of the equalizer as to what would be an equitable assessment either by adding or deducting a fixed per cent of the county valuation of any class of property or by raising or lowering the valuations and assessments of any or all classes of property in such class of property more equally bears its just proportion of taxation. If the board of county commissioners of any county is dissatisfied with the changes and corrections ordered to be made by the equalizer, the board may take an appeal to the State board of equalizers, composed of the governor, State treasurer, and attorney general, which shall give a hearing to all parties concerned and whose decision shall be final.

SEC. 5. Tax rates.—It is customary for the legislature to determine the rate and to make a direct levy for each year by statute, specifying the rate for each general purpose. It is also customary to give the governor power to lower the rate if he finds that a reduction is justified. The chief items recognized by special rates for the years 1921 and 1922 are:

For the general fund, 6 mills; State school fund, fixed by constitution, 1 mill; person fund, 3 mills; construction and maintenance of rural post roads, which receive aid from the Federal Government, 1 mill; State board of health, one-fourth of 1 mill; State prison fund, three-eighths of 1 mill.

The county rate is determined by the county commissioners, but the estimate of expenses may not exceed 55 per cent of the estimate of revenues which is made by the clerk of the circuit court acting as county auditor. The usual limit is 5 mills on the dollar for county purposes, but a tax of not to exceed 10 mills and not less than 3 mills shall be levied for school purposes, a tax in such amount as may be necessary for outstanding indebtedness, and not more than 8 mills for road and bridge purposes. Counties may also levy the following:

For board of charities, 1 mill; construction and maintenance of courthouse or jail, 5 mills; encouragement and protection of agriculture and livestock, one-half of 1 mill; and furniture fund, 2 mills; county tuberculosis hospital if voters approve, in counties of assessed valuation of less than $20,000,000, 2 mills, in counties of assessed valuation of $20,000,000 or more, 1 mill. Counties which establish county bureaus of immigration may levy a tax of not to exceed 3 cents per acre on lands for the support of such bureaus.

The rates for cities and towns are fixed by the municipal authorities. Municipalities may levy a special tax of not to exceed 10 mills for the establishment of libraries, 2 mills, fine and forfeiture fund, 2 mills, county tuberculosis hospital if voters approve, in counties of assessed valuation of $2,000,000 or more, 1 mill. Counties which establish county bureaus of immigration may levy a tax of not to exceed 2 cents per acre on lands for the support of such bureaus.

The county rate is determined by the county commissioners, but the estimate of expenses may not exceed 55 per cent of the estimate of revenues which is made by the clerk of the circuit court acting as county auditor. The usual limit is 5 mills on the dollar for county purposes, but a tax of not to exceed 10 mills and not less than 3 mills shall be levied for school purposes, a tax in such amount as may be necessary for outstanding indebtedness, and not more than 8 mills for road and bridge purposes. Counties may also levy the following:

For board of charities, 1 mill; construction and maintenance of courthouse or jail, 5 mills; encouragement and protection of agriculture and livestock, one-half of 1 mill; and furniture fund, 2 mills; county tuberculosis hospital if voters approve, in counties of assessed valuation of less than $20,000,000, 2 mills, in counties of assessed valuation of $20,000,000 or more, 1 mill. Counties which establish county bureaus of immigration may levy a tax of not to exceed 3 cents per acre on lands for the support of such bureaus.

The rates for cities and towns are fixed by the municipal authorities. Municipalities may levy a special tax of not to exceed 10 mills for the establishment of libraries, 2 mills, fine and forfeiture fund, 2 mills, county tuberculosis hospital if voters approve, in counties of assessed valuation of $2,000,000 or more, 1 mill. Counties which establish county bureaus of immigration may levy a tax of not to exceed 2 cents per acre on lands for the support of such bureaus.

SEC. 6. Collection.—State, county, municipal, and school district taxes, together with any special taxes authorized by the county commissioners, are collected on one roll by the county tax collector. Taxes are a lien on any property of the taxpayer and may be collected by distress and sale. They are due on the first Monday in November and become delinquent on the first Monday in April. Taxpayers paying their taxes between November 1 and December 1 are allowed a discount of 2 per cent therefrom, between December 1 and January 1, 1 per cent. When land sold for taxes is redeemed, the person redeeming the same must pay all back taxes.

SEC. 7. Poll taxes for county schools and roads.—Every male resident over 21 and under 55 years of age except those who have lost a limb in battle is liable to a poll tax of $1 for county school purposes. All able-bodied persons over 21 and under 45 years of age, resident in the county over 30 days, except ministers of the gospel in charge of congregations and certain other persons not fitted for labor, are subject to road duty for not more than 6 days in each year. This tax may be commuted by substitute labor or by the payment of $3. Persons residing in incorporated municipalities are not subject to the tax.

1 Elected for a term of 4 years.
Sec. 8. No income or inheritance taxes.—There are no income or inheritance taxes in this State.

Sec. 9. Corporation taxes.—Generally, in matters of taxation, corporations are not treated differently from individuals and are required to pay similar property and license taxes. The following are the only cases analogous to corporation taxes:

- Express companies pay 2 per cent upon their gross receipts in lieu of all other license taxes, one-half to go to the State and the other half to the various counties through which they operate.
- Sleeping-car companies are taxed upon their gross receipts in the State at the rate of $1.50 per $100.
- Railroads pay an annual license tax of $10 for every mile of railroad track in the State, one-half to be paid into the State treasury and one-half to be distributed by the comptroller to the various counties in which the railroads are located in proportion to mileage in each county.
- Insurance companies of all kinds pay a tax of 2 per cent upon the gross amount of receipts of premiums from policyholders in the State.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The State imposes license taxes and fees as follows:

1. For the privilege of engaging in certain lines of business (annually unless otherwise stated):
   - Advertising on streets with banners, floats, etc., $10.
   - Agents—Automobiles in cities and towns of less than 5,000 inhabitants, $10; 5,000 to 10,000, $25; 10,000 to 20,000, $50; 20,000 or more, $10.
   - Detectives, individual, $25; detective agency, $25.
   - Employment, in cities and towns of 10,000 or more, $10.
   - Mercantile, $10 in each county where operated.
   - Agents—Adding machines, $10.
   - Building and loan associations, local, $10; foreign, $30.
   - Claim and collection, $20.
   - Commercial steamboat, $10.
   - Employment agencies, $50.
   - Foreign fertilizer, $15 per county.
   - Foreign or traveling, $15 per county.
   - News, selling on train or boat, $5.
   - pictures, traveling except for religious books, $50 per county.
   - Real estate agents—Sales, sale or exchange of, $25; selling machinery, $10 per county.
   - Steamships other than coastwise, $25; Tallys, foreign, $10.
   - Typewriters, $10.

Amusement parks in which merry-go-rounds, roller coasters, and similar devices are operated, $100.

Amusement parlors or penny arcades with 15 or more automatic-slot machines, $30; less than 15, $1 per machine.

Advertising on streets with banners, floats, etc., $10.

Auction shops conducted during winter tourist seasons, $1,000.

Automobile vending machines, $5 each.

Baggage wagons, $5 each.

Bakeries, steam, $10; others, $3.

Banks, bankers, and trust companies, with capital of $1,000,000 or more, $500; $500,000 to $1,000,000, $200; $200,000 to $500,000, $150; $100,000 to $200,000, $75; $50,000 to $100,000, $25; $10,000 to $50,000, $15; $10,000 or less, $10.

Barber shops with 1 chair, $1; 2 chairs, $2; 3 chairs, $3; 4 to 6 chairs, $5; 7 to 10 chairs, $15; 10 or more, $30.

Baths, Russian, Turkish, or other, when operated for profit, $10.

Bicycle repair shops, $2.50.

Boat houses or yards, $3.

Boat houses or yards, $3.

Boating and loan associations, $25.

Candy stands, $5 each.

Carriage or wagon factories, $5.

Carpet factories, $5.

Charitable organizations, $5.

Circulars, distribution of, $10 per county.

Coal wagons, peddling on streets, $5.

Coal yards in cities or towns of more than 2,000 inhabitants, $10.

Cold-storage plants in counties of 15,000 or less, $5; more than 15,000, $10.

Commission merchants handling shipments on commission or consignment only, $10.

Concert halls and roof gardens, $100 annually, $25 for 1 night only.

Cottonseed-oil mills or plants, $25.

Dealers—Alcohol, $10 for each place of business. Arm (pistols, bowie knives, etc.), $30. Automobiles and trucks in cities and towns of less than 5,000, $15; 5,000 to 10,000, $25; 10,000 to 20,000, $50; 20,000 or more, $100. Motorcycles in cities and towns of less than 10,000, $10; 10,000 to 20,000, $50; 20,000 or more, $100. Butchers, wholesale, $50. Cash register or carriers, $50. Cider, $25. Cigars, $10. Cold-storage plants in counties of 15,000 or less, $5; more than 15,000, $10.
Lumber, $15, buying or selling on commission or exporting, resident, $50 per county.

Oil, illuminating or lubricating, wholesale $25 for each piece of business contracts or dealers in cities or towns of 5,000 or less, 35, 5,000 machinery or supplies, and tobacco, and packing-house products at wholesale.

Meats (fresh) are subject to a tax of $5 for each piece of business.

Junk, &c., resident, $25 non-resident, $50 per county.

Lightning rods, $250; 50,000 or more, $300; 10,000 to 50,000, $150; 50,000 to 100,000, $100; 100,000 or more, $50.

Furniture wholesale, $10, retail, $20 to 10,000, $15, 10,000 or more, $20.

Fish, wholesale, $10 per county (Dealers in gasoline and petroleum products are required to pay a tax of 25 cents per gallon sold for the State road fund.)

Oleomargarine, wholesale, $25. Oriental goods, $10, retail, $3.

Tobacco, $10, retail, $5.

Vegetable or fruit crates, $15.

Patent medicines and drugs, street vendors of, $25. Advertising by minstrel shows or vaudeville acts, $100 per county.

Patent rights, sale of, $50 per county.

Pear trees, for each place of business in cities or towns of less than 10,000, $100.

Peanut carts and stands, $2.
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Peddlers of merchandise, $150 per county.

Peddlers of stoves and clocks from wagons, $75 per county.

Advertising signs less than 4 feet in width, $5; more than 4 feet, $15. Hosts engaged in sale of vegetables, products of farms and plantations, fish and oysters, are exempt

Photographs operated for profit, $5 per machine.

Plantations, 600 acres and over, and Inland and Fish Mills, each plant with daily capacity of less than 20 tons, $15, 20 to 35 tons, $22.50, 35 to 50, $37.50, 50 to 65, $45, 65 or more, $75.

Pole drivers for public hire, $10.

Planing mills and saw mills not connected with sawmills, $10.

Pressure clubs in cities or towns of more than 10,000, $5.

Printing, job, runnany by power, except in cities or towns of 10,000 or more, $10.

Refrigerator and tank cars, each corporation, company, or firm operating, $50. No county or municipal tax may be imposed on such companies.

Restaurants, cafes, and public eating saloons with accommodations for 15 or more persons, $10, less than 15, $5.

Retort plants, with capacity of 10 to 15 barrels, $10, 15 to 25, $15, 25 or more, $25.

Sawmills including planing mills and dry kilns, with daily capacity of 10,000 feet or less, $10.

Mills of less than 3,000 feet capacity are exempt. With capacity of 10,000 feet to 20,000 feet, $25, 20,000 to 25,000, $50, more than 25,000, $100.

Shingle mills with daily capacity of 25,000 or more shingles, $25, less than 25,000, $10.

Shipyard, marine railway, and dry docks if located in counties of 10,000 or more, $15.

Shooting galleries, $10.

Shows of all kinds, including circuses, vaudeville, minstrels, theatricals, etc., under temporary structures in cities and towns of 10,000 or more, if admission charge is 50 cents or more, $100 daily; if 25 cents and less than 50 cents, $75, less than 25 cents, $50.

In cities and towns of 5,000 to 10,000, if admission charge is 50 cents or more, $75; 25 cents and less than 50 cents, $50, less than 25 cents, $25.

In cities or towns of 3,000 or less, if admission charge is 50 cents or more, $25; 25 cents and less than 50 cents, $15, less than 25 cents, $10.

Theater or hall, with admission charge of not more than 50 cents, $25 per day. 25 to 50 cents, $75; less than 25 cents, $5. An annual license may be issued for three times the foregoing rates.

Skiing, $10.

Slaughter pens in counties of 10,000 or more, $15; less than 10,000, $5.

Sewing and machine car companies, annually, $500 and $1.50 on each $100 of gross receipts. No county or municipal taxes may be imposed on these companies.

Soda and mineral water fountains in cities and towns of 40,000 or more, $25, 30,000 to 40,000, $50, 20,000 to 30,000, $15, 10,000 to 20,000, $10, 5,000 to 10,000, $5, 5,000 or less, $3.

Stables, hay and feed, with accommodations for not more two horses or mules, $3, 5 to 10 head, $7.50, 10 to 20, $15, 20 to 25, $25, 25 or more, $25.

Stable, sale, $25.

Steamboats, with capacity of 100 or more passengers or 200 tons or more freight, $25; 75 to 100 passengers or 150 to 200 tons freight, $25; 50 to 75 passengers or 100 to 150 tons freight, $25; 25 to 50 passengers or 50 to 100 tons freight, $15; 25 or less passengers or 50 tons or less freight, $10.

Steamboats, contracting in cities or towns of less than 5,000, $15; 5,000 or more, $25.

Street railway companies renting space in cars for advertising, $5 per car.

Striking and slot machines operated for profit, $5 each.

Swimming pools operated for profit, in cities or towns of less than 1,000, $3; 1,500 or more, $10.

Telegraph systems, 65 cents per mile, one-half of the distance in which lines are run in proportion to mileage in such counties. No further license are imposed by the counties.

Telephone systems for first 1,000 telephones, 10 cents each; second 1,000, or fraction thereof, 8 cents each; all over 2,000, 6 cents each. Systems with less than 100 telephones are exempt.

Theaters or halls employing traveling troupes or minstrels, providing operable performances or moving picture, and giving an unlimited number of performances, in cities or towns of 20,000 or more, $200, 15,000 to 20,000, $150, 10,000 to 15,000, $100, 5,000 to 10,000, $75, 1,000 to 5,000, $25, 1,000 or less, $10.

Theatrical shows or traveling players and minstrels in buildings fitted up for such shows, for each performance, in cities or towns of 10,000 or more, $25; less than 10,000, $15.

Trading stamp firms, $1,000 per county.

Wagon factories, $25.

Warehouses, bonded or storage, in cities or towns of 10,000 or more, $25; less than 10,000, $10.

Water companies in cities or towns of 40,000 or more, $300; 20,000 to 40,000, $200, 10,000 to 20,000, $100, 5,000 to 10,000, $75, 5,000 or less, $50.

Weighing machines operated for profit, $5 per machine.

2. Occupational and professional licenses:

Abstractors of titles in counties of 50,000 or more, $40; 40,000 to 50,000, $35, 30,000 to 40,000, $30, 20,000 to 30,000, $25, 10,000 to 20,000, $15, 5,000 to 10,000, $10, 1,000 or less, $5.

Accountant, certified public, examination and certificate, $25, annual license, $10.

Architect, examination fee fixed by board of architecture, certificate, $20. Recording certificate in office of secretary of state, $1. Annual registration, $5. License tax in cities of 10,000 or less, $5, more than 10,000, $10.

Astronomer, $50 per county.

Attorney at law, certificate of admission, $5, annual license, $10.

Auctioneer in cities or towns of 10,000 or more, $15, less than 10,000, $10.

Brokers dealing in—Insurance, land, merchandise, or ships, $10 each. Stocks and bonds, $25.

Chiropractor, annual license, $2, duplicate, $1. No county or municipal license fees imposed.

Chiropractor, examination certificate, $15, certificate, $10; if admitted from other States without examination, $25.
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Clairvoyants or spirit mediums, $500.
Contractors, $10.
Dentist, examination, $20, certificate, $5.
Dentists and physicians, permanently located, $10, nonresident or traveling, $25 per county.
Embalmer, license not to exceed $25, annual renewal, $2.
Engineers—Civil engineers and surveyors, $10 Professional engineers, examinations, $15; certificate, $10, nonresident, certificate, $25; annual renewal, $5.
Fortune tellers, $500 each county.
Gympses, $500 for each county and $100 for each incorporated city or town in which they camp.
Hypnotist, each county, $50.
Medical healers, $250 per year, per county.
Moving-picture machine operator, examination and license for one year, $1.
Nurse, examination and registration, $10, recording certificate, 50 cents, annual renewal, $1.
Oculist or optician permanently located, $10, nonresident or traveling, each county, $25.
Optometrist, examination, $15 certificate, $25, annual renewal, $2.
Osteopath, certificate, $25; annual license, $10.
Painters and paper hangers, contracting, in cities or towns of 10,000 or less, $5; 10,000 to 20,000, $10; 20,000 to 40,000, $15; 40,000 or more, $25.
Pharmacists, each county, $200.
Physicians, registration, $15, annual renewal not to exceed $1.
Photographers, permanently located, $5; nonresident or traveling, each county, $10.
Physicians, registration and examination, certificate, $10; annual renewal, $5.
Plumbers, each county, $5.
Pilot, examination and license, $20, registration of pilots and pilot boats, $10.
Plumbers, examination and certificate, masters, $5, nonresident, $10; annual renewal, $1.
Plumbers, contracting in cities or towns of 10,000 or less, $10; 10,000 to 20,000, $15; 20,000 to 50,000, $20,000 or more, $25.
Teacher, certificate to college graduate, $5. State certificate, $5, special, $2.50 primary.
Special, $5; 1st grade, $2; 2d grade, $1.50; 3d grade, $1.
Undertaker, in cities or towns of 10,000 or more, $50; 5,000 to 10,000, $35; 5,000 or less, $15.
Undertaker and embalmer, in cities of 10,000 or more, $100; 5,000 to 10,000, $75; 5,000 or less, $25.
Watchmaker and repairer of jewelry, $5.

Ex-Confederate soldiers, confirmed cripples or invalids and widows dependent upon their own efforts for a living, whose property does not exceed $500 are exempt from paying license taxes to peddle in their own counties.

All license taxes are collected by the county tax collector, who is paid by fees. Blank forms are issued through and under seal of the county judge who practically audits the collections.

3. Miscellaneous licenses.

Bicycle: For use of bicycle side paths, 50 cents to $1. Funds used for upkeep of paths under supervision of boards of side path commissioners in various counties.
Fishing licenses. Privilege tax for gathering shellfish (oysters and clams) for sale 2 cents per barrel; if opened before selling, 1 cent per gallon. Use of fish net boat or vessel in gathering clams and oysters, for boat of 10 by 4 feet in length, $1; for each additional foot in length, 20 cents.
For use of purse-seine or pound nets in fishing, $25.
For use of bicycle side paths, 50 cents to $1. Funds used for upkeep of paths under supervision of boards of side path commissioners in various counties.
Motor vehicles—Annual registration—motorcycles, $5; side cars, $3. Automobiles for private use, per 100 pounds gross weight, 50 cents. Passenger automobiles for hire, per 100 pounds gross weight, 75 cents, and seating capacity up to 7, each passenger, $3, per 100 pounds gross weight, 75 cents, and 7 to 16 passengers, $7.50; more than 16 passengers, $10 Motor trucks with pneumatic tires, per 100 pounds gross weight, 75 cents, with solid tires, $1.12, with pneumatic tires, for hire, $1.50, with solid tires for hire, $2.25. Passenger automobiles for hire between depots and hotels, per 100 pounds weight, 50 cents, and for seating capacity, $5 per passenger. Trailers with pneumatic tires, for private use, per 100 pounds gross weight, 75 cents, for hire, $1.50, with solid tires, for private use, per 100 pounds gross weight, $1.12, for hire, $1.75. Horses and ambulances operated by undertakers in connection with their business, not to exceed $20. Transfer of registration, $1. Registration of licenses of manufacturers or dealers in motor vehicles, $15. Funds derived from the foregoing license taxes are allotted as follows: For maintenance of State road department, 5 per cent. State aid fund apportioned to counties, 25 per cent construction and maintenance of State roads and roads receiving benefit of Federal appropriation, 10 per cent.
Motor vehicle license tax returns, $1 per call for (for state gasoline inspection fund).
Oysters. Annual police license to vessels using dredge or scarp in removing, from natural reefs, $25.

4. The following fees are collected and paid into the State treasury:

Agriculture, commissioner of: For each license or permit issued and affixing seal, $5.
Shellfish industry, 25 cents. For each lease granted, $2. Drawing township plats and maps, $3. Certificate with seal, $1. Search of papers and records, 25 cents. Transcribing records, first 100 words, 20 cents, each succeeding 100 words, 10 cents.

Certain fees payable into State treasury.
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County and city government activities.

**TAXATION AND REVENUE LAWS—FLORIDA.**

**Bank Examination fees** for all state banks, savings banks, and trust companies, are based upon the capital stock as follows: if less than $25,000, $15; $25,000 to $50,000, $25; $50,000 to $75,000, $30; $75,000 to $100,000, $40; $100,000 to $250,000, $50; $250,000 to $500,000, $75; $500,000 to $1,000,000, $100; $1,000,000 to $2,000,000, $125; $2,000,000 to $5,000,000, $150; $5,000,000 to $10,000,000, $175; $10,000,000 to $25,000,000, $250; $25,000,000 to $50,000,000, $350; $50,000,000 to $100,000,000, $500; $100,000,000 to $250,000,000, $750; $250,000,000 to $500,000,000, $1,000; $500,000,000 or more, $1,500.

**Board and loan association.** Charter fees, $55 for each $1,000,000 of capital stock or fractional part thereof. Examination fees based on assets, if less than $25,000, $1; $50,000 to $100,000, $2.50; $100,000 to $500,000, $5; $500,000 to $1,000,000, $12.50; for each additional $500,000 or fraction thereof, $12.50. Filing copy of charter and other documents of foreign associations, $25. Depositings securities of foreign associations with the State treasurer, annually, $25.

**Current fees for charts and permits.** Inspection fees for each ton sold, 25 cents.

**Appointments.** To persons appointed to office, $1.

**Licenses.** For the purpose of regulating the use and disposition of the same, and the ownership and title to all wild birds and game in the State are vested in the respective counties for the purpose of regulating the use and disposition of the same, and the counties are authorized to impose the following license fees: Hunter's license, nonresident of State, $25; for evident of county, $3.30, resident, $15.50, nonresident, $33.50.

**Insurance companies.** Filing amendment of charter reducing capital stock, $3. Life insurance companies, examination of statements returned to be returned by, and inspection of certificate relative thereto, $10. Mutual fire insurance corporations, annual statement, $10. Reciprocal insurance companies, annual report, $10. Adjuster, $10. Stock and funeral benevolence insurance companies, annual license tax, $100, each agent, $5 in each county in which he solicits or a maximum of $25 for entire State annual statement, $5. Life insurance companies and fraternal or secret societies or lodges which provide insurance for their members are exempt from these taxes.

**Taxes.** For filing annual statement of financial condition, $5.

**Public officers—Candidate in primary election.** Filing fee, 3 per cent of annual salary or office sought, payable to the secretary of state except when office is voted on within a county, in which case fee is paid to the clerk of the board of county commissioners. Candidates also pay the following fees to the secretary of state for cost of space in publications printed by the State; United States Senator and all officers voted in each of the counties, $100. Representative in Congress, $50. Office voted on in only one county, $10. In more than one but not more than 5 counties $7.50 per county, more than 5 counties, $4 per county. Each additional page at the rate of $10 per page. These fees go into the general revenue fund.

**Secretary of state.** For search of papers or records, 25 cents. Certificate with seal, $1 and $1 additional fee to secretary of state. Copies of documents, first 100 words, 20 cents, each additional 100 words, 10 cents. All fees, perquisites or other compensation accruing from the administrative offices of the secretary of state, the comptroller, treasurer, superintendent of public instruction, and commissioner of agriculture, are turned into the State treasury.

**Trust companies.** For charter, $2 for each $1,000 of capital stock, but in no case less than $100. For increase of capital stock, $2 for each $1,000, in no case less than $20. Trust companies are also required to pay the State an annual fee of $20 for filing reports. Certificate of dissolution, change of name, or other amendment of charter except increase of capital stock, $20. Other certificates, $5.

**Filing fees.** For charter, $2 for each $1,000 of capital stock, but in no case less than $100. For increase of capital stock, $2 for each $1,000, in no case less than $20. Trust companies are also required to pay the State an annual fee of $20 for filing reports. Certificate of dissolution, change of name, or other amendment of charter except increase of capital stock, $20. Other certificates, $5.

**County and city government activities.** Counties may impose license taxes on the same subjects as are so taxed by the State, but such taxes may not exceed 50 per cent of the amount levied by the State. The ownership and title to all wild birds and game in the State are vested in the respective counties for the purpose of regulating the use and disposition of the same, and the counties are authorized to impose the following license fees: Hunter's license, nonresident of State, $25; nonresident of county, $2.50, resident, $1.25. Trapper's license, nonresident, $25, resident, $1. These fees are payable to the county treasurer to the credit of the school fund.

**Municipal corporations.** In general levy license taxes on the same classes of subjects as are taxed by the State, but the rates shall not exceed 50 per cent of the State rates. Cities and towns may impose a license tax on any railroad within their limits a license tax not to exceed the following: In municipalities of 20,000 inhabitants or more, $250 to 50,000, $500; 50,001 to 100,000, $1,000; 100,001 to 15,000, $1,500; 15,000 to 20,000, $2,000; 20,001 to 25,000, $2,500; 25,001 to 50,000, $3,000; 50,001 to 100,000, $4,000; 100,000 to 150,000, $5,000; 150,001 to 200,000, $6,000; 200,001 to 500,000, $7,500; 500,001 to 1,000,000, $10,000; 1,000,001 to 2,500,000, $15,000; 2,500,001 to 5,000,000, $25,000; 5,000,001 to 10,000,000, $50,000; 10,000,001 to 50,000,000, $100,000; for each additional $5,000,000, $150,000. Street railways, suburban and interurban, propelled by electricity only, in cities having a population of less than 20,000, $7.50 per mile, 20,000 or more population, $15 per mile. Suburban and interurban, $5 per mile.

**Clerks.** Real estate in cities and towns specially benefited by public improvements may be assessed one-third of the cost, the balance being paid out of the general tax fund.
Road districts.—Each county commissioner's district is a road district, and each road district which levies a road district tax is a road district. A special election is held to determine whether a road district shall become a special-tax road district for the purpose of levying a tax for the construction of roads in the district. Not more than 5 mills may be levied and collected for this purpose in any one year.

Special road and bridge districts and special road, bridge, and ferry districts may be formed if voters so elect, for construction of permanent roads, bridges, and ferries. Special taxes and assessments on all real and personal property, railroads, telegraph and telephone lines may be levied not to exceed 20 mills on the dollar of assessed valuation. Bonds may also be issued.

Assessment, equalization, and collection are made the same as for county taxes. A special tax of not to exceed 10 mills may be levied annually for the maintenance of roads and bridges after completion.

School revenues.—The State school fund consists of the principal derived from the sale of lands, the interest on which is paid to the support of schools, and appropriations received from Congress under the vocational education act.

Each county levies for its school fund not less than 3 nor more than 10 mills on the dollar, and by a vote of the electors, a special school tax of not to exceed 3 mills may be levied in school districts.

All fines and forfeitures and all poll taxes are paid into the county school fund. There is, besides, a special constitutional tax of 1 mill on all real and personal property in the district is also levied.

All such taxes are assessed, equalized, and collected the same as county taxes.

Special-tax schools may be formed into consolidated districts if voters so elect.

Districts in which special taxes or assessments may be levied.—The board of drainage commissioners, consisting of the governor, state comptroller, attorney general, and commissioner of agriculture, are empowered to establish such systems of canals, drains, levees, dikes, and reservoirs in the Everglades drainage district or its subdrainage districts as is deemed advisable to drain and reclaim the swamp and overflowed lands of the State. The board is further empowered to levy an acreage tax not exceeding 50 cents per acre per annum on such overflowed or swamp lands to meet construction costs. This acreage tax is collected in the same manner as the general property tax and turned over by the county collectors to the board of drainage commissioners.

An annual maintenance tax of 1 mill on all real, personal, and mixed property in the district is also levied.

Upon petition of interested landowners the circuit court of any county may issue a decree incorporating a drainage district for sanitary or agricultural purposes. A board of three commissioners is thereupon elected, composed of landowners, with power to levy a uniform tax of not exceeding 50 cents per acre upon each acre within the district. This tax is a lien on the land and is collected in the same manner as State and county taxes. Taxes collected are paid over to the treasurer of the district who is appointed by the board of supervisors. Special assessments may be levied for benefits conferred against lands, public highways, railroads, and other rights of way. Bonds payable within 30 years may also be issued not to exceed 90 per cent of the total amount of taxes levied, with interest at the rate of 6 per cent per annum or less. Such bonds constitute a lien on the lands benefited. A maintenance tax may be levied not to exceed 10 per cent of the net assessments of benefits.
Right of taxation: under control of State (Art. IV, sec. 1). The right of taxation is a sovereign right, inalienable, indestructible, and shall always be under the complete control of, and revocable by, the State notwithstanding any gift, grant, or contract whatsoever by the general assembly.

Purposes for which State may use taxing powers (Art. VII, sec. 1).

Limit of mills for all purposes.

Taxation, uniform and ad valorem; exemptions; power to tax; tax return as of Jan. 1; when payable (Art. VII, sec. 2).

Sec. 1. Constitutional provisions summarized.—The right of taxation is a sovereign right, inalienable, indestructible, and shall always be under the complete control of, and revocable by, the State notwithstanding any gift, grant, or contract whatsoever by the general assembly.

The power to tax corporations and corporate property shall not be surrendered or suspended by any contract or grant to which the State shall be a party. All persons or classes of persons shall on or before the 1st day of March of each year make returns for taxation to the
comptroller general as of date of January 1, and shall pay the taxes arising on such returns in favor of the State on or before the 1st day of September. The general assembly shall have power to make or alter all laws that may be necessary or proper for enforcing the provisions of this paragraph.

The general assembly shall not delegate to any county the right to levy a tax except for educational purposes in instructing children in the elementary branches of an English education only, to build and repair public buildings and bridges, maintain and support prisoners; pay jurors and coroners; and for litigation, quarantine, roads, and expenses of courts, to support paupers, and pay debts heretofore existing, and for the county police, and to provide for necessary sanitation.

Any county, municipal corporation, or political division of this State which shall incur any bonded indebtedness shall, at or before the time of so doing, provide for the assessment and collection of an annual tax sufficient in amount to pay the principal and interest of said debt within 30 years from the date of the incurring of said indebtedness.

The poll tax, any educational fund now belonging to the State (except the endowment of and debt due to the University of Georgia), a special tax on shows and exhibitions and on the sale of spirituous and malt liquors, which the general assembly is hereby authorized to assess, and the proceeds of any commutation tax for military service, and all taxes that may be assessed on such domestic animals as from their nature and habits are destructive to other property are hereby set apart for the support of common schools.

Authority is granted to counties and municipal corporations to establish and maintain public schools in their respective limits by local taxation. The proper county authorities whose duty it is to levy taxes for county purposes shall, on the recommendation of the board of education, assess and collect taxes for the support of public schools under its control not less than 1 nor more than 5 mills on the dollar of all taxable property of the county outside of independent local systems, which shall be distributed equitably according to the school population, tax values, number of teachers and their grade of license among the public schools therein. An additional levy not to exceed 5 mills shall be permissible in independent local systems, municipalities, or school districts on a two-thirds vote of those voting.

Sec. 2. General property taxes.—All real and personal property, except as stated below, is subject to taxation for State, county, and municipal purposes. Real and personal property are not specially defined for purposes of taxation, and the general definitions prevail. Interest in land less than the fee is regarded as real estate. Submerged lands are classified separately for tax purposes. Growing crops are declared to be personalty. Mortgages are taxed as personal property. Promissory notes, accounts, judgments, mortgages, liens of all kinds, and all choses in action are listed at their values whether wholly or partially solvent. Dogs are considered as personal property and are taxed as such in addition to any dog licenses which may be imposed by municipalities.

The following described property is exempt from taxation:

1. All public property.
2. State refunding bonds.
5. All institutions of purely public charity.
6. All buildings erected for and used as colleges, incorporated academies or other seminaries of learning, and all funds or property held or used as endowments by such colleges, incorporated academies or seminaries of learning provided the same is not invested in real estate and such institutions are open to the general public, but all endowments to institutions established for white people shall be limited to white people, and all endowments to institutions established for colored people shall be limited to colored people.
7. The real and personal estate of any public library, and that of any literary association connected with such library.
8. All books, philosophical apparatus, paintings and statuary of any company or association, kept in a public hall and not held as merchandise or for purposes of sale and if not used for purposes of private or corporate profit or income.

Sec. 3. Assessment.—In general, the taxpayer is required to furnish a sworn statement of his property as of January 1 and its valuation.
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to the tax receiver † (In cities the assessment is made by appointed assessors and not by the tax receivers.) The tax receiver, however may fix a different valuation which must be at “the fair market value,” that is, the amount which the property and subjects would bring at a forced sale but “when sold in such manner as such property and subjects are usually sold.”

The several tax receivers open their books for tax returns on the 1st of February and close the same on the 1st of May, and within 10 days thereafter present the returns to the county board of tax assessors for examination and equalization. which must be completed by July 1. One copy is then sent to the comptroller general for examination and approval by the State tax commissioner. 2

When the corrected county tax digest is finally adjusted and fixed by the State tax commissioner and returned to the tax receiver, the latter sends one copy to the comptroller general 3 and one each to the tax collector and the ordinary of the county.

Persons who fail to make out their lists are penalized by double taxation while defaulting corporations are subject to heavy fines.

Back taxes not assessed or collected in previous years may be assessed and collected in any year by the comptroller general.

Certain classes of property are assessed as follows:

Domestic insurance companies doing business on the legal reserve plan are required to return for taxation all their real estate as other real estate is returned, and all their personal property, the latter to be ascertained by deducting from the total value of the assessment both real and personal, the assessed value of all the personal property of the company in the State, non-taxable bonds deposited with the State treasurer, and the amount of the reserve or net value of its policies required by law to be held by the company.

Property of all public utility companies assessed by the comptroller general. Railroads operating in the State, and elsewhere are assessed on that proportion of their rolling stock which the mileage in Georgia bears to the total mileage. The fixed property in each county is assessed where located, and the rolling stock, which is assessed as a whole, is apportioned among the counties and munipalities in proportion to the value of the fixed property in each. Special franchises of public service companies are assessed by the comptroller general, and the assessment is apportioned among the localities in which the property is situated.

Property returned to the comptroller general, consisting mainly of public service corporation property, must be returned not later than the 1st day of March (the valuation relating to January 1), and the taxes levied must be paid on or before the 1st day of September.

Express, telephone and telegraph, and car companies are also assessed upon their property, including franchises, by the comptroller general.

Sleeping and other car and railroad equipment companies are assessed upon their cars and other property in the proportion which the number of miles covered in Georgia bears to the total mileage.

All canal and stock water navigation companies must make, through their respective executive officers or stockholders in possession to the tax receiver of each county in which they are located or through which they pass, in whole or in part, returns of the right of way, locks and dams, toll houses, structures, and all other real estate owned or used by such companies or stockholders.

Banks are not assessed upon their capital, but the shares of stock are assessed to the owners in the county where the bank is located. The shares are valued for taxation at their “full market value,” including surplus and undivided profits less the value of other than those required to make return of their franchises to the comptroller general, must return for taxation at its true market value all real estate to the tax receiver of the county in which it is located; if in two or more counties, the return must be made to the tax receiver in the county where the main building or the eastern or western end of the fixed property is located. Such enterprises conducted on a taxable basis are assessed by the comptroller general, and the assessment is apportioned among the counties in which the property is situated.

Agents of foreign enterprises make return of all stock of merchandise in hand, money, accounts, and other property to the tax receiver where the same may be, to be taxed for state and county purposes the same as other property is taxed, the word “merchandise” being held to include grain and commercial fertilizers.

† The “tax receivers” or “receivers of returns of taxable property” are elected biennially, one in each county, and correspond to the assessors in other States. In the cities there are three tax assessors appointed by the local authorities.

‡ Elected to office for 3 years. The comptroller general makes all needful rules and regulations for the guidance of tax collectors and receivers and any other rules that may be necessary to insure prompt and faithful execution of the tax laws.
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Sec. 4. Equalization.—Equalization of taxation between the counties is made by the State tax commissioner, and of taxation of property within a county by the county board of tax assessors acting as a board of equalization. Whenever there is a disagreement between the State tax commissioner and the county board as to valuations, each appoints an arbitrator and the two thus appointed select a third. The decision of this board of arbitrators is final. The same procedure applies to disagreements between the taxpayer and the county board of assessors and in the case of corporations making returns to the comptroller general. In cities and towns there is no general equalization, but where the assessor fixes a valuation unsatisfactory to the taxpayer the latter may refer the matter to arbitrators, one to be chosen by the taxpayer, one by the assessor, and the third by the two thus selected. Should the arbitrators fail to agree or to select the third one within 30 days, the third member or umpire is named by the mayor of the city. The taxpayer is expressly given the right to further question this procedure by equity petition in the county court.

Sec. 5. Tax rates.—The legislature from time to time passes a general tax act for succeeding years authorizing the governor with the assistance of the comptroller general to levy such a tax as is necessary to meet the appropriations of the legislature and to raise in addition a specified sum (fixed at $100,000 annually during past few years) for a sinking fund as required by the constitution. The rate of taxation for all purposes cannot exceed 5 mills.

The rate for county purposes which are specified in the constitution is fixed by the ordinary or board of county commissioners who may impose an additional tax, if two-thirds of the grand jury so recommends, of not to exceed 50 per cent of the amount of the State tax. County authorities are authorized to levy a tax of not to exceed 25 per cent of the amount of the State tax for the support of paupers.

No municipal corporation is permitted to levy or collect for the ordinary current expenses an ad valorem tax upon the property within the corporate limits exceeding one-half of 1 per cent upon the value of such property unless an additional tax is approved by a two-thirds majority of voters at a special election. In addition to such levy, however, special assessments may be levied for street improvements.

Sec. 6. Collection.—With the exception of taxes on certain corporations which are paid to the comptroller general, taxes for the State and counties are collected by the county tax collectors. Taxes are due when the finally corrected tax digest is received by the tax collector from the tax receiver. They become delinquent on December 20 and bear 7 per cent interest from that date and may be collected by distress and sale. Final settlement with the State and county must be made within 4 months thereafter. In certain cases the tax collector is made ex officio sheriff for the purpose of enforcing collection.

Collectors and tax receivers are paid by fees as follows:

On the first $1,000 collected, 6 per cent; on second $1,000, 4 per cent; on third, 3 per cent; fourth, 2\% per cent; fifth and sixth, 2\% per cent; seventh and eighth, 2\% per cent; ninth to twelfth, 2\% per cent; thirteenth to eighteenth, 1\% per cent; nineteenth to thirty-sixth, 1\% per cent; on all over $30,000, 1\% per cent.

City taxes are generally collected by the treasurer. There may be a city tax collector who is ordinarily not the same as the county tax collector.

Sec. 7. Poll taxes.—Every person between the ages of 21 and 60 years except blind persons and all persons who have lost a limb on the service of the State or the Confederacy is required to pay an annual poll tax of $1 for purposes of elementary education. This tax is collected in the same manner as other taxes. Persons who do not register for the purpose of voting are exempt.
The constitution forbids the collection of poll taxes except for educational purposes and to a greater amount than $1 annually, but the State courts have decided that this provision of the constitution does not prohibit the enforcement of laws requiring all able-bodied males between the ages of 21 and 50 years, except ministers of the gospel and men who have lost one arm or one leg, to work on the roads of the counties and streets of the cities and towns for a period of not to exceed 8 days per year. This road duty may be commuted by the payment of a sum which will amount to not more than $1 per diem for the number of days' work required. In counties having a population between 34,700 and 31,800 according to the 1920 census, the maximum number of days required is 8 and the maximum constituted rate is $1; in counties having a population of not more than 23,400 and not less than 23,365, the number of days required can not exceed 5 and the constituted rate $2 per day.

The commissioners of roads and revenues of the ordinary may levy a tax of not more than four-tenths of 1 per cent on all taxable property in the county which, together with the commutation tax, shall be known as the "public road fund," but in counties whose population is between 18,690 and 18,750, and in those where the population is not less than 14,132 and not more than 14,500, the rate may not be greater than six-tenths of 1 per cent.

SEC. 5 Inheritance tax.—All real and personal property and every transfer subject to tax and interest therein belonging to inhabitants of the State, and all real estate as well as tangible personal property within the State or any interest therein belonging to nonresidents, which shall pass by will or by the laws regulating descents and distributions or by deed, grant or gift made in contemplation of death, to any person or persons, bodies corporate or politic, in trust or otherwise, as subject to an inheritance or succession tax for the use of the State, as follows: When the property shall exceed in value the exemptions allowed and does not exceed in value $25,000, the tax imposed is—

<table>
<thead>
<tr>
<th>Classes of beneficiaries</th>
<th>Exemptions allowed</th>
<th>Appraisers</th>
<th>Fees for collection, how divided, when tax is payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>If beneficiary is—</td>
<td>(a) Wife, husband, child, adopted child, son-in-law, daughter-in-law, uncle, niece, or nothing of the decedent; 1 per cent of clear market value of the property.</td>
<td>Three appraisers may be appointed by the ordinary of the county at the request of an interested party to fix the value of the property, and shall be paid at the rate of $5 per day. The ordinary receives $5, but if he appraises the property, his fees are increased to $20. These fees are taxable as part of the costs of administration of the estate.</td>
<td>The fees allowed for the collection of the taxes are the same as allowed on digest taxes and are divided equally between the tax collector and the ordinary. The tax is a lien on the property and becomes due and payable upon the death of the owner. If not paid within 12 months, interest is chargeable unless the delay is caused by litigation.</td>
</tr>
<tr>
<td>(b) Brother or sister or stepchild of the decedent, or brother or sister of the half-blood, stepchild of the decedent, 2 1/2 per cent.</td>
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<tr>
<td>(c) Uncle, aunt, nephew or niece, 5 per cent.</td>
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<tr>
<td>(d) Any person of another degree of relationship or stranger to the blood, 7 per cent.</td>
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</table>

The foregoing rates are for convenience termed the primary rates and when the amount of the market value of the property exceeds $25,000, the rates upon such excess are as follows:

Upon all in excess of $25,000 up to $50,000, 14 times the primary rates; $50,000 to $100,000, 24 times, $100,000 to $250,000, 25 times, in excess of $250,000, 26 times the primary rates.

The State tax commissioner reviews all appraisements and assessments for the inheritance tax and has authority to employ agents to investigate tax matters, the latter to be paid a percentage of the taxes collected not to exceed 15 per cent.
Sec. 9. Corporation taxes.—Corporations are generally taxed on their property in the same manner as individuals, and are required to pay an annual State license or occupation tax to the tax collector of the county where located on the basis of their total capital stock as follows:

If capital stock is $10,000 or less, $10; $10,000 to $25,000, $15; $25,000 to $50,000, $20; $50,000 to $75,000, $25; $75,000 to $100,000, $50; $100,000 to $250,000, $100; $250,000 to $500,000, $200; $500,000 to $750,000, $300; $750,000 to $1,000,000, $500; $1,000,000 to $2,000,000, $1,000; over $2,000,000, $2,000. 

On foreign and domestic insurance companies except Farmers' Mutuals operating in not more than four counties, 14 per cent on gross receipts of all premiums less return premiums on canceled policies. When one-fourth of the company's assets are invested in securities of the State, county or municipality or invested within the State, the tax is 1 per cent. If the amount so invested is three-fourths of the total assets, the tax is one-half of 1 per cent.

On fidelity and guaranty companies, 1/10 per cent of their gross premium receipts, payable to the comptroller general on the same terms and in the same manner as insurance companies.

Insurance companies are taxed not to exceed one-tenth of 1 per cent of gross premiums for the State fire-prevention fund.

Corporations chartered by the superior courts to engage in borrowing and lending money may amend their charters upon payment to the secretary of state of a fee of $25, and thereupon be granted the privileges of trust companies.

Municipalities do not impose any taxes on corporations, but cities are permitted to collect a tax on insurance, telegraph and telephone companies at a certain percentage of their gross premium receipts from business transacted within the city limits.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The State imposes license taxes and fees as follows:

1. On certain business activities (annually unless otherwise stated).

Adjustment bureaus, $50 for each adjuster employed, payable in county in which the bureau is located.

Agencies. Advertising other than billboards, $50, use of billboards or other places where space is rented or sold, in each county, 50 cents for each "location" of 75 linear feet or fractional part thereof. Collecting, commercial, and mercantile, in county in which office or branch office is located, $25. Commercial reporting, in each county in which there is an office or branch office, $125. Detective, for each office in cities of over 25,000, $250; 10,000 to 25,000, $50; less than 10,000, $25. Teachers', in each county in which an office is located, $25.

Auctioneer selling (in each county). Furniture and household goods, $100. Jewelry, $250. Junk, $100. Live stock, $25. Real estate, resident, $25. Nonresident, $100. Automobile assembling plant, each county, $30. Automobile garages, for storage or repairing or keeping for hire, in cities of not over 5,000 population, $15, 5,000 to 10,000, $25, 10,000 to 20,000, $50, over 20,000, $100. If cars are operated over a fixed route, the following fees are charged: When fare is not more than 7 cents and seating capacity of business transacted within the city limits.

Banking, $20. 30,000 to 50,000, $25. 50,000 or more, $100. If cars are operated over a fixed route, the following fees are charged: When fare is not more than 7 cents and seating capacity.

Automobiles, jitneys and similar cars operated for hire, $5 for each car for not over 7 passengers, over 7 passengers, $25. Cars other than jitneys operated for hire in or near towns or cities of not over 5,000 population, $10, 5,000 to 15,000, $15, 15,000 to 30,000, $20, 30,000 to 50,000, $25, 50,000 or more, $40. If cars are operated over a fixed route, the following fees are charged: When fare is not more than 7 cents and seating capacity.

Automobile school, $10. Automobile truck assembling plant, $300. Awning or tent maker, $15.

Bagatelle, billiard, Jenny Lind, pool or Tivoli tables, operating for public use, each table, $50, kegs of beer or holding for hire or sale, $100 for each place of business.

Barber school, $25. Barber shop with 2 chairs or less, $10, each additional chair, $5.

Barber supplies, agent for, $25.

Baths, Turkish, Russian or vapor, $50.

Beauty parlor, hair dressing parlor, chiropodist or manicure shop, $10.

Bill distributors in towns or cities, $25.

Brokers. Mercantile brokers and commission merchants, $100. Printing, bookbinding or lithographing, in cities of more than 10,000 population, $200. 10,000 to 50,000, $300, over 50,000, $500. Real estate, selling other than at auction, each city, $25. Brokers who deal in real estate not located in the State are required to pay an application fee of $1 and an annual license of $20. License to sell an additional tract of land outside of state not carried by original license, $10.

Burglar prayers and automatic sprinkler companies or agents, each agency or place of business in each county, $25.

Cafes, restaurants, lunch rooms, eating houses, in cities of 5,000 or less, $5; 5,000 to 10,000, $15; 10,000 to 25,000, $35; 25,000 to 50,000, $50; 50,000 to 75,000, $75, over 75,000, $100.

Property and license or occupation taxes.
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Carbonic acid gas or substitutes, manufacture or sale of, for soft drinks, 4 cents per pound. If not paid within 10 days after end of calendar quarter, an additional tax of 10 per cent is imposed.

Card writing, cutting or engraving stands, $5 per stand, in each county.

Carpet and rug cleaning companies not connected with laundries, $10.

Cigar companies, agencies, offices, $30.

Cigars, manufacturer of, where not more than 5 cigar makers are employed, $10; more than 5, $50.

Cigarettes or cigarette paper, selling or giving away in connection with business, $25 for each place of business.

Clipping bureaus, $10.

Construction companies—bridges, dams, waterworks, roads, railroads, street paving, or similar works—each county, one-tenth of 1 per cent of contract price, or if not done for a fixed contract price, one-tenth of 1 per cent of cost of such work, not to exceed in any case $100 in any one county in any calendar year.

Contractors, $10 if contracts do not exceed $10,000, and $1 additional for each $1,000 of orders or contracts above $10,000. Contracts of $50 or less are exempt.

Corporations, domestic, and agents or representatives of foreign, annual license or occupational tax—if capital does not exceed $10,000, $10; when capital is over $10,000 and not over $25,000, $15; $25,000 to $50,000, $20; $50,000 to $75,000, $30; $75,000 to $100,000, $50; $100,000 to $150,000, $100; $150,000 to $200,000, $200; $200,000 to $1,000,000, $500; $1,000,000 to $5,000,000, $500 for each place of business. (This tax is paid only in the county in which the corporation has its home office). Duplicate tax receipt issued to foreign agent, $7.

Dance halls where dancing is permitted or taught for hire, $100.

Deal in automobiles, retail, in counties of less than 20,000 population, $25; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375. Automobile, trucks or passenger, used or secondhand, in counties of less than 20,000, $5; 20,000 to 30,000, $10; 30,000 to 50,000, $20; 50,000 to 100,000, $50; 100,000 to 200,000, $100; 200,000 to 400,000, $200; 400,000 to 50,000, $500; in each place of business, $100.

Automobile tire accessories, wholesale, each place of business, $100. Bicycles, each place of business, $10.

Carts, playing, $15. Cigars, retail, in cities of less than 2,000, $5; 2,000 to 5,000, $10; 5,000 to 10,000, $15; 10,000 to 20,000, $20; 20,000 to 30,000, $25; 30,000 to 50,000, $50; 50,000 to 100,000, $100; 100,000 to 200,000, $200; 200,000 to 500,000, $500; over 500,000, $1,000.

Deaths in automobiles, retail, in counties of less than 20,000 population, $27.50; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375.

Death burials, $75. Death burials, for each place of business, $100.

Dance halls where dancing is permitted or taught for hire, $100.

Dealers in automobiles, retail, in counties of less than 20,000 population, $25; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375.

Adult burials, $25. Adult burials, for each place of business, $100.

Dealers in automobiles, retail, in counties of less than 20,000 population, $25; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375.

Death burials, $75. Death burials, for each place of business, $100.

Dealers in automobiles, retail, in counties of less than 20,000 population, $25; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375.

Death burials, $75. Death burials, for each place of business, $100.

Dealers in automobiles, retail, in counties of less than 20,000 population, $25; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375.

Death burials, $75. Death burials, for each place of business, $100.

Dealers in automobiles, retail, in counties of less than 20,000 population, $25; 20,000 to 30,000, $55; 30,000 to 50,000, $82.50; 50,000 to 75,000, $110; 75,000 to 100,000, $150; 100,000 to 150,000, $225; over 150,000, $375.

Death burials, $75. Death burials, for each place of business, $100.
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Oysters, shrimps, or fish, packing or shipping, $50.

Oyster beds, lease of, per acre (to State school fund), $1.

Parking houses, each place of business in each county having a population of 30,000 or more, $200; in county of 15,000 to 30,000, $100; 5,000 to 15,000, $50; county of less than 5,000, $25.

Patent rights, sale of, in any city or town, $50.

Patent rights, each place of business, $25.

Peddlers, each county, $50. Peddlers of stoves, ranges, clocks, albums, or picture frames, or patented articles, $25 in each county, for either of such articles: using boats or water craft, each county, $50.

Photographers, $10 and $5 for each county other than that of residence in which business is carried on.

Safe deposits, sale of, $100.

Sanatoriums conducted for gain, in cities of more than 20,000, $100; less than 20,000 or when located outside of a city or town, $25.

Skating rinks in counties of more than 100,000 population, $100; 50,000 to 100,000, $50; less than 50,000, $25.

Soda fountains, with one draught arm or similar device used in drawing carbonated water, $5; for each additional arm or device, $5.

Soft drinks, quarterly tax, an amount equal to one-half of 1 per cent of gross receipts.

Steamship and steamboat companies, $100.

Swimming pools, operating, or renting bathing suits, $20 in counties of over 50,000, less than 50,000, $10.

 Undertakers, in cities of more than 50,000, $200; 10,000 to 50,000, $100; 5,000 to 10,000, $50; 2,500 to 5,000, $20, less than 2,500, $10.

Warehouse (cotton) or yard where not less than 5,000 nor more than 50,000 bales or cotton are handled in one year, $10; 5,000 to 10,000, $25; 10,000 to 20,000, $50; 20,000 to 30,000, $100; more than 30,000, $200.

Warehouse for goods, wares or merchandise and form products other than cotton, $25.

Waterworks systems, dealers in or manufacturers, each county, $100.

Indigent ex-soldiers and blind persons are exempt from the payment of license taxes for peddling or conducting any business in any city, town, or county.

2. Occupational and professional license fees required by the State:

Abstractor of titles to property, in cities of 50,000 or more, $100; 10,000 to 20,000, $50; less than 10,000, $25.

Accountant, certified public, examination, $25.

Accountant, not connected with an adjusting bureau, $50 payable in county of residence.

Architect, examination, $10, certificate of registration, $5, restoration of expired certificate, $10; annual renewal, $5; registration upon certificate from another State, $25.

Attorney and solicitor, examination and admission, $15.

Barbers, examination, $5; registration, $5; apprentice, 50 cents; annual renewal, $1.

Bookkeepers, each county, $30.

Book agents, except students or persons selling Bibles, each county, $5.

Chiropractors, certificate of training of applicant, $2; examination, $25; recording license, $1: admission from another State without examination, $50.

Dentist, examination, $25, annual renewal, $5, registering license, 50 cents.

Embalmers, annual registration, $2.

Horticulturist who renders expert advice on horticultural products, $5.

Insurance agents—Local agents and solicitors except mutual fire companies, each county, $10, or for specific general agent of any fire, life, accident, liability, fidelity, or surety company, $100 payable in county in which agent resides. No tax is required in other counties.

Itinerant doctor, dentist, opthalmia, veterinary surgeon, osteopath, chiropractor, or optician, in any city, $25 for each city. If such practitioners also peddle drugs, etc., they are required to pay a peddler's tax of $10 for each county.

Legislative agent, registration of, $100.

Nurse, examination, $25, annual registration, $5.

Optometrists, examination, $15; registration, $10; admission upon certificate from another State, $50; recording registration certificate with clerk of superior court, $1.

Osteopath, examination and certificate, $25.

Photograph, application for examination, $15; examination, $20; temporary license, $20; reciprocity license, $50.

Photographers, each place of business, $100.

Veterinarian, examination, $10.

Each practitioner of law, medicine, osteopathy, chiropody, dentistry, veterinary surgery, and optician, masseur, public accountant, adjusters of fires loss, undertakers, architects, and civil, mechanical, hydrostatic, and electrical engineers, are required to pay a professional license tax of $15 annually.

3. Miscellaneous licenses:

Amusements and exhibitions: Amusement parks where two or more amusement devices, resorts or attractions are operated and an admission fee is charged, $250. Athletic clubs, bowling, skating, or wresting exhibitions where an admission fee of not more than $1 is charged, $50. Where admission fee is from $1 to $1.50, $100. $1.50 or more, $150. Amusement parks or places where games or races are held, not admission fee is charged, in cities or within 3 miles thereof, of more than 30,000 population, $500; 20,000 to 30,000, $100; 10,000 to 20,000, $50; less than 10,000, $25.

Arcades—Arcades, manager, etc., hypodermic, for or near city of 10,000 or more, each day, $800; 20,000 to 40,000, $150; 5,000 to 20,000, $250; less than 5,000, $50; admission fee of 15 cents or more, $25; less than 15 cents, $25 per day. Shows and exhibitions where admission fee is charged, not otherwise taxed, in or near cities of less than 5,000, $25; 5,000 to 20,000, $50.
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20,000 to 50,000, $75: more than $50,000, $100 per day. Grand opera concerts in cities of 100,000 or less, $1,000 for each concert; in cities of more than 100,000, $2,500. Exposure, dramatic and operatic performances given in regularly licensed theatres and opera houses, in cities of less than 2,000 population, $2.50 per month; 2,000 to 5,000, $3.75; 5,000 to 10,000, $6.25; 10,000 to 25,000, $9.50; over 25,000, $12.50. Legerdemain and sleight-of-hand exhibitions. Merry-go-rounds or Elevated or scenic railways or similar contrivances, each place of business in cities of over 30,000, $50; 10,000 to 30,000, $25; 5,000 to 10,000, $20; less than 5,000, $10. Moving pictures and vaudeville performances, each place of business in cities of less than 5,000, $2.50; 5,000 to 10,000, $6.25; 10,000 to 25,000, $9.50; over 25,000, $12.50. Street carnival or similar show, each week or part thereof, $25.

Fishing license: Fishing in salt waters for commercial purposes, annually, resident $2, nonresident or alien, $10; on bateaux used in fishing, $5; on power boats of less than 5 tons, $15; or on power boats of 5 tons or more, $25. Fishing in fresh waters, annual license for resident, $1; nonresident or alien, $10. Hunting license for resident, county, $1; State, $2; nonresident, State license, $15. Permit to take birds, wild animals or pets, eggs, skins, or plumage, for scientific or propagation purposes, or for pet, $1 annually.

Fees payable 4. The following fees are collected by public officials and paid into the State treasury to the credit of the general fund:

Bank: Semiannual examination where capital, surplus, and undivided profits are $25,000 or less, $20; more than $25,000 and not exceeding $50,000, $25; over $50,000 to $75,000, $40; $75,000 to $100,000, $50; $100,000 to $125,000, $60; $125,000 to $150,000, $70; $150,000 to $175,000, $80; $175,000 to $200,000, $90; $200,000 to $225,000, $100; $225,000 to $250,000, $125; $250,000 to $275,000, $150; $275,000 to $300,000, $175; $300,000 to $350,000, $200; $350,000 to $400,000, $250; $400,000 to $450,000, $300; $450,000 to $500,000, $350; over $500,000, $400. Same fees are imposed for examination of branch banks.

Commissioner of agriculture: Inspection fee on each brand of fertilizer, 30 cents per ton sold.

Concentrated commercial feeding stuffs: Inspection tax, 10 cents per ton sold.

Cooperative associations for distribution of agricultural products: Annual license fee of $10 but are exempt from all franchise or license taxes; filing articles of incorporation, $10; amendment to articles, $2.50.

Industrial commission: Tax on insurance companies insuring against liability for compensation under the Georgia Workmen's Compensation Act, per cent of gross premiums in addition to taxes levied on all insurance companies. No such tax is levied on insurance companies reinsuring losses due to storms, earthquakes, and other accidental losses.

Insecticides and fungicides: Inspection fee, 25 cents per ton.

Insurance commissioner: Incorporation of insurance companies, $100; filing certified copy of charter, $80; filing of annual statement, $25; certificate of authority of stock insurance companies to do business in the State, $25 for each company, $1 for each additional company in lieu of the foregoing, other classes of insurance companies to do business in four counties or less, $25. All companies except fraternal, secret and industrial societies, pay $1 on each $100 of gross receipts. Fraternal benefit orders pay a license fee to do business, of $10 annually but are exempt from all taxes except on real estate and equipment.

Interstate building and loan associations: Annual statement, $10; filing incorporation papers, $25; depositing securities with State depository as required by law, $25.

Intoxicating liquors: Consignees or persons receiving delivery of any shipment are required to pay a fee of 10 cents for each bottle. Of the amount collected, 3 cents goes to the agent of carrier and the balance to the ordinary except on amounts in excess of $500 per annum, in which case the ordinary retains 10 per cent and the balance goes to the State treasury.

Investment securities, sale of (Blue Sky Law): Filing of certificate of title and deposit, $5; dealer's annual fee, $50: each agent, $10; certified copy of license, $1: annual license fee for a security not exceeding $25,000, $25: to $50,000, $50; $50,000 to $100,000, $100; $100,000 to $200,000, $200; $200,000 to $300,000, $300; $300,000 to $500,000, $400; over $500,000, $500. Same fees are charged for a security exceeding $500,000.

Secretary of state: Application for charter for bank, $75 and $25 additional for each bank desiring trust company powers. Application for amendment or renewal of charter, $25. Surrender of charter or franchise, $25. Permission to fire insurance companies to include in their policies losses due to lightning, explosions, storms, earthquakes, hail, frost, and other accidental losses. $25. Incorporation of navigation companies, $50; amendment, $25; incorporation, $25. Application for incorporation, $50. Filing annual reports of corporations, first year, $1; thereafter, 50 cents. Filing union labels and trademarks, $1.

County license fees.

Municipal license fees.

Municipal authorities may levy license taxes on all occupations and business activities on which there is a State license tax. Dogs are made personal property by the State and are so taxed, but such tax does not prevent the imposition of a municipal license tax on dogs.
Sec. 11. No income tax.—There is no income tax in Georgia.

Sec. 12. School revenues.—Fifty per cent of all revenues received by the State from all sources of income or taxation is applied to the support of the common schools. The poll tax, any educational fund now belonging to the State (except the endowment of, and debt due to the University of Georgia), a special tax on shows and exhibitions and on the sale for lawful purposes of spirits and malt liquors, which the general assembly is authorized to assess, and the proceeds of any commutation tax for military service, and all taxes that may be assessed on such domestic animals as from their nature and habits are destructive of other property, are set apart and devoted to the support of the common schools.

Authority may be granted to counties, militia districts, school districts and to municipal corporations to establish and maintain public schools in their respective limits by local taxation, but no such laws shall take effect until the same shall have been submitted to a vote of the qualified voters in each county, district or municipal corporation and approved by two-thirds majority of persons voting at such election.

Each county in the State shall constitute a school district and the public school funds shall be apportioned among the several districts by the State board of education. The county board of education may divide a county into local school districts or subdistricts for purposes of taxation, and shall have the right, if in their opinion the welfare of the schools and best interests of the pupils so require, to consolidate two or more schools located in the same or different districts into one school.

County authorities are authorized to levy and collect taxes for educational purposes in such amounts as they shall deem necessary, and such funds are appropriated to the use of the county board of education and the educational work directed by it. Municipalities, authorized to maintain a system of public schools by taxation, may also submit the question of a tax to voters. Railroads, telegraph and telephone companies and other corporations of like nature are subject to taxation in school districts in proportion to the amount of their property therein.

When one-fourth of the registered voters so petition, an election is held to determine whether a bond issue shall be made for the purpose of erecting school buildings. The board of education determines the amount of such bond issues, their denomination, rate of interest, and date of maturity, which must be within 30 years. A special tax of not to exceed 5 mills annually on all the taxable property of the school district is levied for the purpose of paying the interest and principal of such bonds. The county authorities, in levying and assessing taxes for paying the interest on and retiring school bonds, shall, in the event the entire county is not embraced within the area in which an election for the bond issue is held, levy and assess such taxes only upon the property located within the territory in which the election is held. In addition to the tax for the maintenance of schools in such territory, a tax sufficient to pay the interest on and retire the bonds shall be levied upon the property subject to taxation in the school district, consolidated district, or county, as the case may be.

In those counties operating a system of public schools which have within their boundaries a city of 100,000 or more inhabitants maintaining an independent school system, and which counties now levy a tax of 5 mills, a special tax of not to exceed 2½ mills, making a total tax of 7½ mills, may be levied on all property in the county outside of the independent local system, provided two-thirds of voters approve at a special election called for the purpose. The county tax collector collects these taxes, for which he is paid a fee of 2¼ per cent on the first $15,000 collected and 1¼ per cent on the balance.

Sec. 13. Drainage, levee, and sanitary districts.—These districts are established upon petition of resident landowners to the superior court. Benefits are assessed against the land by an engineer and two reviewers appointed by the court, but an appeal from such assessment may be taken to the superior court. The court appoints three persons as a board of drainage commissioners (a body corporate) from among those receiving a majority vote at election. The board determines the amount to be assessed against each landowner. If the assessment is less than an average of 25 cents per acre, the total amount is collected in one installment, but if it is more than 25 cents, bonds may be issued at 6 per
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Interests payable in 10 equal installments. All assessments levied under authority of the board are due and payable on or before December 20 in each year preceding maturity of the installment of principal and interest of the bonds for which the assessment is levied. It is the duty of the tax collector to collect such assessments in the same manner and at the same time as he collects the State and county taxes. All unpaid assessments bear interest at 7 per cent per annum from December 20 until paid.

In order to meet a possible deficit in the collection of annual drainage assessments, the board of drainage commissioners may levy a special tax sufficient to yield 5 per cent more than the total of principal and interest on the bonds in each year in which due.

Sanitary districts; tax levies. Each county constitutes a sanitary district but two or more counties each of which has a population of less than 37,000 inhabitants, may be combined into one sanitary district. The board of health of the county certifies to the county commissioners or the ordinary the amount of taxes necessary for the district, and the taxes are then levied and collected in the same manner as other county taxes.
Sec. 1. Constitutional provisions summarized.—The legislature shall not pass local or special laws for the assessment and collection of taxes, extending the time for collection, exempting property from taxation, or remitting fines, penalties and forfeitures.

The legislature shall provide such revenue as may be needful by levying a tax by valuation so that every person or corporation shall pay a tax in proportion to the value of his, her, or its property except as otherwise provided. The legislature may also impose a license tax both upon natural persons and upon corporations, other than municipal, doing business in this State; also a per capita tax. The legislature may exempt a limited amount of improvements upon land from taxation. The word "property" as herein used shall be defined and classified by law. The property of the United States, the State, counties, towns, cities, and other municipal corporations and public libraries, shall be exempt from taxation.

All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax and shall be levied and collected under general laws, which shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal, but the legislature may allow such exemptions from taxation from time to time as shall seem necessary and just. Duplicate taxation of property for the same purpose during the same year is hereby prohibited.

The legislature shall not impose taxes for the purpose of any county, city, town, or other municipal corporation, but may by law invest in the corporate authorities thereof, respectively, the power to assess and collect taxes for all purposes of such corporation.

All taxes levied for State purposes shall be paid into the State treasury, and no county, city, town or other municipal corporation, the inhabitants thereof, nor the property therein, shall be released or discharged from their or its proportionate share of taxes to be levied for State purposes.

The power to tax corporations or corporate property, both real and personal, shall never be relinquished or suspended, and all corporations in this State or doing business therein, shall be subject to taxation for State, county, school, municipal, and other purposes, on real and personal property owned or used by them and not by this constitution exempted from taxation within the territorial limits of the authority levying the tax.

The rate of taxation of real and personal property for State purposes shall never exceed 10 mills on each dollar of assessed valuation unless a proposition to increase such rate, specifying the rate proposed and the time during which the same shall be levied, shall have been submitted to the people at a general election and shall have received a majority of all the votes cast for and against it at such election.

There shall be a State board of equalization, consisting of the governor, secretary of state, attorney general, State auditor, and State treasurer, whose duties shall be prescribed by law. The board of county commissioners for the several counties shall constitute boards of equalization for their respective counties whose duty it shall be to equalize the valuation of the taxable property in the county under such rules and regulations as shall be prescribed by law.

No special tax laws (Art. III, sec. 10).

All taxes shall be uniform under general laws; exemptions permitted (sec. 5).

Taxation to be uniform under general laws; exemptions permitted (sec. 7).

Taxation of corporations and corporate property (sec. 8).

No special tax laws (Art. III, sec. 10).

Taxation to be uniform under general laws; exemptions permitted (sec. 5).

Taxation of corporations and corporate property (sec. 8).
The legislature shall provide by law such a system of county finance as shall cause the business of the several counties to be conducted on a cash basis. It shall also provide that whenever any county shall have any warrants outstanding and unpaid, for the payment of which there are no funds in the county treasury, the county commissioners, in addition to other taxes provided by law, shall levy a special tax not to exceed 10 mills on the dollar of taxable property as shown by the last preceding assessment for the creation of a special fund for the redemption of said warrants; and after the levy of such special tax all warrants issued before such levy shall be paid exclusively out of said fund. All moneys in the county treasury at the end of each fiscal year not needed for current expenses shall be transferred to said redemption fund.

The legislature by general and uniform laws shall provide for the election biennially in each of the several counties of the State of county commissioners: a county treasurer who shall be ex officio tax collector, and a county assessor. The clerk of the district court shall be ex officio auditor. All county officers shall receive fixed annual salaries, and all fees collected shall be turned into the county treasury.

Section 2. General property taxes.—All property in the State, including interests in State lands, not exempt by law, is subject to taxation for State, county, and local purposes.

Property terms used include—

Real property.—Land and all standing timber, including standing timber owned separately from the land, and all buildings, structures, improvements and fixtures of all kinds, water ditches for mining, manufacturing, or irrigation purposes, water and gas mains, sewers and curvatures, toll bridges, and all rights and privileges appertaining thereto, all quarries and fossils in and under the land, and all other property which the law defines or the courts may interpret to be real property under the letter or intent of the law for the purposes of taxation.

Personal property.—All goods and chattels, stocks, bonds, equities in State lands, easements, reservations, and all other property which the law may define or the courts interpret to be personalty under the letter or intent of the statutes for the purposes of taxation.

Exempt property.

The following property is exempt:

1. Public property.
2. Property of religious, benevolent, fraternal, or charitable corporations used exclusively for purposes of their organization.
3. Hospitals and equipment used for benevolent purposes.
4. Public libraries.
5. Public cemeteries.
6. All property used exclusively for school or educational purposes from which no profit is derived.
7. Irrigation canals and ditches and water rights pertaining thereto, when used to irrigate land within the State and when no water is sold or rented.
8. Forestry tracts for a period of 10 years from the planting.
9. Cooperative telephone lines from which no profit is derived and no fees or tolls are collected.
10. Property used for generating electrical power for pumping water for irrigation purposes within the State, this exception to accrue to the benefit of the consumer unless the water so pumped is sold or rented.
12. Capital stock of corporations to the amount actually invested in or represented by property which has been assessed.
13. Stock of building and loan associations, the proceeds of which are invested in real property.
14. Possessory rights to public lands.
15. Dues and credits secured by mortgages, trust deeds, or other liens.
16. Minors claims not patented.
17. Registered motor vehicles on which the required fees have been paid.
18. To residents of the State, property belonging to fatherless children under 18 years of age, or honorably discharged soldiers or sailors who served in the Army or Navy of the United States during the War of the Rebellion, or their widows, not to exceed $1,000 in value to any one family when the total valuation of the property of such family does not exceed $5,000; and the following classes of property to the amount of $400 if the total value of each does not exceed $1,000 and the total exemption to any one family does not exceed $1,000: Private libraries, surgical and scientific instruments of professional men, tools of mechanics, miners, and prospectors, and tools, farming implements, and machinery of farmers, household goods and furniture, sewing machines, musical instruments, wearing apparel, and jewelry in actual private use.
19. Registered motor vehicles and a motor trailer used exclusively for purposes within the State, this exemption to accrue to the benefit of the consumer unless the vehicle is sold or rented.
20. Mining claims not patented.
21. To residents of the State, property belonging to fatherless children under 18 years of age, or honorably discharged soldiers or sailors who served in the Army or Navy of the United States during the War of the Rebellion, or their widows.
22. Dues and credits secured by mortgages, trust deeds, or other liens.
23. Registered motor vehicles on which the required fees have been paid.
24. To residents of the State, property belonging to fatherless children under 18 years of age, or honorably discharged soldiers or sailors who served in the Army or Navy of the United States during the War of the Rebellion, or their widows, not to exceed $1,000 in value to any one family when the total valuation of the property of such family does not exceed $5,000; and the following classes of property to the amount of $400 if the total value of each does not exceed $1,000 and the total exemption to any one family does not exceed $1,000: Private libraries, surgical and scientific instruments of professional men, tools of mechanics, miners, and prospectors, and tools, farming implements, and machinery of farmers, household goods and furniture, sewing machines, musical instruments, wearing apparel, and jewelry in actual private use.
25. To residents of the State, property belonging to fatherless children under 18 years of age, or honorably discharged soldiers or sailors who served in the Army or Navy of the United States during the War of the Rebellion, or their widows.
Special features of the assessment are.

Land and improvements are assessed separately, lands being further classified as agricultural, timber, cut-over and burnt, mineral, grazing, and waste, and in cities and towns as business and residence lots.

Deeds due bona fide residents of the State may be deducted in assessing solvent credits.

Public utility property.—The operating properties of all railroads, telegraph, telephone and electric transmission lines, and car companies, and the franchises of all such companies are assessed by the State board of equalization. The assessment so made is apportioned among the counties on the basis of mileage with the exception of that of electric current transmission companies, which is assessed in each county separately. Other property is assessed by the local assessors.

All migratory livestock is assessed for the full year in the county where first listed, and for each portion of the year in any other county as it shall remain in such county.

Share of capital stock of State or national banks, building and loan associations, and trust, surety, or fidelity companies are assessed as personal property in the county in which the business is located. Any amount invested in property otherwise assessed within the county is deducted from the total valuation.

Unpatented lands.—Although cities do not make a separate assessment, the municipal authorities are empowered to include, in certain instances, with the property subject to taxation the unpatented lands embraced within the municipal limits. No lien attaches until after the lands become patented. These claims to public lands are not included in the regular assessment for State, county, and municipal purposes.

SEC. 4. Equalization.—The board of county commissioners sitting as a county board of equalization equalizes the assessment between individuals. It also hears and adjudicates complaints.

The State board of equalization equalizes the valuation of property between the counties. It may increase or decrease the valuation by classes, of property in any county, but it may not increase or decrease by more than 15 per cent the sum of the total valuations of the several counties.

SEC. 5. Tax rates.—There is no State rate, strictly speaking, for the law requires that the amount to be raised by ad valorem taxes for State purposes shall be apportioned to the counties on the basis of the assessed valuation and the share of each county levied by the county authorities with and as a part of the county taxes. The apportionment is made by the State board of equalization.

The board of county commissioners annually determines the rate for State purposes per $100 assessed valuation of taxable property. By constitutional provision this rate cannot exceed 10 mills on each dollar of assessed valuation unless an increase beyond that amount is authorized by the voters at a general election.

The board of county commissioners determines annually the tax rate per $100 of taxable property for the several county funds. The rate for general purposes can not exceed 50 cents per $100 valuation in counties having an assessed valuation of $7,500,000 or more, and 75 cents per $100 valuation in counties having an assessed valuation of less than that amount.

The board is required to levy a tax of not to exceed 25 cents per $100 valuation for county road purposes and may levy a tax not to exceed 25 cents per $100 for State highways within the county. A tax not to exceed 15 cents per $100 for repair and construction of bridges may be levied. The board is required to levy a tax of $1 per $100 for the redemption of outstanding warrants of previous years. Such other taxes shall be levied as may be necessary for the payment of interest on county bonds and to provide for a sinking fund for the redemption of such bonds.

The county commissioners at the time of the annual levy of taxes must levy a tax of one-half of 1 mill on the dollar of the assessed valuation of all horses, cattle, and hogs, and 3 mills on the dollar of assessed valuation of all sheep within the county for providing funds for the extermination of predatory animals. The commissioners, on petition of 100 or more taxpayers of the county, may at the same time levy a tax not exceeding 1 mill on the dollar for the purpose of exterminating pests.

The board is authorized to levy a special tax of not more than 1 mill to be known as the 'scalp fund for paying bounties.' The governing authorities of each city or village certify the rate to the county auditor, the limit being 15 mills for general expenses but other taxes, if authorized by law, may be levied.
Sec. 6. Collection.—Taxes are collected by the county treasurer, who is ex officio tax collector, with the exception of certain taxes upon personal property which are collected by the assessor.

Each county is liable to the State for the full amount of State taxes, and the same must be paid over in full before the second Monday in July of the succeeding year. Uncollected State taxes are payable out of county funds.

Taxes are due the fourth Monday of November and become delinquent after the fourth Monday of December, when a penalty of 6 per cent is added, but one-half may be paid prior to the fourth Monday of December and the second half prior to the fourth Monday in June without penalty. Delinquent taxes and penalties bear interest until paid. The collector is required by statute to give, by the fourth Monday of November of each year, a written notice to each taxpayer of the several levies making up the total amount due from the taxpayer.

On or before the first Monday of January all taxes of which one-half, and the penalty thereon, have not been paid are entered as delinquent in the real property assessment roll. Such entry of delinquency has the force and effect of a sale of the property to the tax collector in trust for the county and is a lien in favor of the county and entitles it to a tax deed for such property.

When personal property is assessed and the taxpayer has not enough money to insure the collection of the tax, the assessor may collect the tax on the personal property at the time of the assessment. If the assessment is made before the rates have been ascertained, the assessor may use the rates of the preceding year. On refusal of the owner to pay the tax the assessor is required to seize and sell personal or other property sufficient to pay the tax. Delinquent taxes on capital stock of banks not paid upon demand by the assessor bear interest at 18 per cent per annum.

The treasurer and the assessor are required to settle monthly with the county auditor on account of taxes collected for the State, county, and all other taxing districts. The county auditor settles monthly with the State and with all cities, towns, villages, school, and other districts.

 Correction of erroneous bills and payments.

County fee for city collection.

Poll tax for county road purposes; persons liable and exempt; how apportioned.

All property transfers subject to tax; clear market value; appraisers may be appointed.

Exemptions allowed.

Sec. 7. Poll taxes.—The board of county commissioners may levy a road poll tax not exceeding $4 for highway purposes upon all able-bodied adult males within the county between the ages of 21 and 50 years except honorably discharged soldiers and sailors of the Civil War, the Spanish American War, and the War with Germany and her allies. Seventy-five per cent of the amount collected is apportioned to the municipality and 20 per cent to the highway district.

Sec. 8. Inheritance tax.—All property or any interest therein or income therefrom which passes by will or by the intestate laws of the State from any person who may die seized or possessed of the same while a resident of the State (or if such decedent was not a resident of the State at the time of death, property or any part thereof which shall be within the State), or which is transferred by deed, grant, sale, or gift made in contemplation of death, or intended to take effect after death, is subject to an inheritance tax to be paid to the treasurer of the proper county for the benefit of its road fund, unless such municipality is included within the limits of a highway district, in which case 70 per cent of the amount collected is apportioned to the municipality and 20 per cent to the highway district.

The tax is upon the clear market value of such property, and the probate court may appoint appraisers to determine such value.

All property transferred to societies, corporations, and institutions exempted from taxation, or which are devoted to charitable, benevolent, or educational purposes, is exempt from this tax. Exemptions are also allowed to beneficiaries in the following amounts: Class A, widow or minor child of decedent, $10,000; other members of class A, $4,000; class B, $2,000; class C, $1,500; class D, $1,000; class E, $500.
Taxation and Revenue Laws—Illinois

**Beneficiaries are classified as follows:**

- **Class A.** Widow, minor child, husband, lineal issue, lineal ancestor, or adopted child of decedent or any child to whom decedent, for not less than 10 years prior to the transfer, stood in the mutually acknowledged relation of parent, or any lineal issue of such adopted or mutually acknowledged child.
- **Class B.** Brother, sister, or descendant of a brother or sister, wife or widow of a son, husband of a daughter of decedent.
- **Class C.** Brother or sister of the father or mother of decedent or a descendant of such person.
- **Class D.** Brother or sister of the father or mother of decedent or a descendant of such person.
- **Class E.** Any person in any other degree of consanguinity or a stranger in blood to decedent or a body politic or corporate.

The tax rates are as follows:

When property transferred is:

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<td>$500,000</td>
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If the tax is paid within 6 months after the transfer or decease, 5 per cent discount is allowed; if not paid within one year, interest at 6 per cent per annum is added. The tax is a lien on the estate and the administrator is required to deduct the amount thereof before distribution may be made to the beneficiaries.

**Sec. 9. Corporation taxes.** In addition to the general property tax the state imposes the following license taxes on corporations:

- On every corporation doing business in the state except insurance and unproductive mining companies, if capital stock exceeds $5,000, $10; $5,000 to $10,000, $12.50; $10,000 to $25,000, $15; $25,000 to $50,000, $22.50; $50,000 to $100,000, $37.50; $100,000 to $250,000, $52.50; $250,000 to $500,000, $75; $500,000 to $1,000,000, $100; $1,000,000 to $2,000,000, $125; over $2,000,000, $150.
- On all insurance companies except mutual, 2 per cent on gross premiums received in state less premiums and cancellations returned to policyholders, but companies having more than 50 per cent of their assets invested in bonds or warrants of the state or of any county, city or district thereof or in taxable property within the State or in mortgages on real estate within the State are required to pay a tax of only 1 per cent. An annual tax of 1 per cent of gross deposits or recoupment of inter-insurance contracts is paid in lieu of all other taxes.
- On all express companies, 3 per cent of gross receipts.

**Sec. 10. Business, occupational, professional, and miscellaneous license taxes, and fees.** The proceeds of the following taxes, licenses and fees accrue to the State funds:

1. On certain business activities, annually:
   - Fruits, infected, license to purchase for by-products, $10.
   - Hotels, inspection and certificate, $3 to $30.
   - Milk or cream testing apparatus, operating, $2.50.
   - Nurseryman, agent, $1.
   - Restaurants, boarding houses or cafe, inspection and certificate, $1.
   - Slaughterhouses, inspection and certificate, $1 to $25.
   - Tobacco, sale of, $5.

2. Occupational and professional licenses, for which examinations by State boards are generally required to test the qualifications of applicants:

   - Abstractor of titles, $2.
   - Accountant, certified public, examination not to exceed $25; annual registration, $1.
   - Architect, examination, $25; certificate, $30.
   - Chiropractor, $25.
   - Civil engineer, resident, $10; applicant licensed or registered elsewhere, $25.
   - Creamery promotor, $1.
   - Dentist, $20 annual license, $1.
   - Embalmer, $10; annual license, $1.
   - Insurance broker, $100.
   - Nurse, $10.
   - Optometrist, $25; annual license, $1.
   - Osteopath, $25.
   - Pharmacist, $15; assistant pharmacist, $10; annual license, $1; permit to assistant pharmacist to conduct a drug store in a village of not more than $50,000 inhabitants, $5.
TAXATION AND REVENUE LAWS—IDaho.

Physician, $25.
Real estate broker, $10.
Surveyor, $5.
Taxidermist, annual license, $10.
Teacher, public school, $1 to $10 according to character of certificate.
Thresherman, annual license, $1.
Veterinarian, $25; annual license $2; recording, $1.

3. Miscellaneous licenses:

**Bearing, sparring or wrestling exhibitions:** By incorporated athletic clubs or organizations, annual license, $100, and 10 per cent of receipts from sale of tickets.

**Fish and game licenses:** Residents, to hunt game, game birds and to take fish, $1.50; nonresident citizens, $3 or reciprocal fee; aliens, $5; to hunt game birds, nonresident citizens, $3; to take fish, nonresident citizens, $3; aliens, $10; to trap fur-bearing animals, nonresident citizens, $3; aliens, $5; to carry a rifle for protection of live stock but not to hunt game, birds or to take fish, aliens, $5.

**Stallion or jockey:** examination and license, $10.

4. Fees collected and paid into the State treasury:

**Department of commerce and industry:** From insurance companies: filing certificate of incorporation or organization of domestic company or entry of foreign company, $10; amended articles of incorporation or any amendment to same, 25 cents; company's power of attorney, $2; annual statements, domestic mutual fire companies, $10, fraternal benefit societies, $2, all other companies, $5. Agent's certificate of authority, $3. Certificate of authority or reciprocal or international of agents, $3. Certified copy of company's state license, $3. Certifying any paper and affixing seal, 25 cents. Copy of any paper filed, 25 cents per page. Valuing life policies, 1 cent per $100. Receiving and forwarding copy of summons or process, $2. From banks and trust companies: for issue of charters authorizing a capitalization of $15,000 to $25,000, $25; $25,000 to $50,000, $30; $50,000 to $100,000, $35; $100,000 to $200,000, $50; $200,000 to $300,000, $60; $300,000 to $1,000,000, $80; $1,000,000 to $2,000,000, $100; $2,000,000 to $5,000,000, $150; $5,000,000 to $10,000,000, $200. For examination of banks and trust companies having a capital surplus and undivided profits of $10,000 to $25,000, $12.50; $25,000 to $50,000, $25; $50,000 to $75,000, $27.50; $75,000 to $100,000, $32.50; $100,000 to $150,000, $38; $150,000 to $200,000, $43.75; $200,000 to $250,000, $50; $250,000 to $300,000, $57.50; $300,000 to $500,000, $67.50; $500,000 to $750,000, $75; $750,000 to $1,000,000, $90; $1,000,000 to $1,500,000, $115; $1,500,000 to $2,000,000, $200; $2,000,000 to $3,000,000, $250; over $3,000,000, $500. For examination required by the banking law and $1 for annual registration of each agent.

Secretary of state: For filing articles of incorporation when capital stock does not exceed $35,000, $75; $35,000 to $50,000, $25; $50,000 to $100,000, $50; $100,000 to $200,000, $70; $200,000 to $500,000, $100; $500,000 to $1,000,000, $150; over $1,000,000, $200. Filing certificate of increase of capital stock, fees at rates for total capitalization less amount paid upon original incorporation. Filling certificate of changes in articles, $5. Issuing certificate of incorporation or qualification or increase or decrease of capital stock, each, $1. Receiving and recording official bond, 20 cents per page. Commission or document signed by governor and attested by secretary of state except pardons, $1. Searching records and archives of the State, $1. Recording and indexing or copying documents or records, 20 cents per page. Filing and indexing map or other paper, $2. Filing, recording and indexing designation of agent for foreign corporation, $2. Searching legislative journals for records and certifying same, $1. Certificates of state law, including contracts of state with supplanted art., $3. Certificates for which fee is unspecified, $1. Filing, recording and indexing label or trade-mark, $3. Affixing certificate and seal of state, $1. The county issues the following licenses and receives 40 per cent of the money derived therefrom, the balance going to the State:

**License for which county receives total fees:**

- Auctioneers, $3 per month, $30 per annum.
- Billiards or other ball and cue games, each table, $5 per quarter.
- Bowling alleys, $5 per quarter.
- Casino, menagerie, circus, each exhibition, $10; other shows, $5 per day.
- Pawnbrokers, $2 per quarter.
- Toll bridge or ferry, $3 to $10 per month, payable annually, not to exceed 10 per cent of amount of tolls collected.

The county receives the total collections from the sale of the following licenses:

- Dogs, male, not to exceed $2, female, not to exceed $4.
- Marriage licenses, $3.
- Paddlers, on foot, $100; with wagon and one horse, $150; two horses, $250; other conveyances, $300.
- Teacher, applicant for certificate of, $1; $1 to $3 is also imposed for the State department of education.
- Toll road, $25 to $250 per annum.

Registration fees for the licensing of all motor vehicles owned or used within the State are collected by the county assessor and paid over to the county treasurer who quarterly pays over to the State treasurer 25 per cent of the total amount so received. The annual license fees are as follows:

- Motor vehicles weighing 2,000 pounds or less, $15; 2,000 to 3,000 pounds, $25; 3,000 to 4,000, $50; over 4,000, $100.
- Motorcycles, $5. Manufacturers and dealers handling only one make of vehicle, $5; each additional make handled, $5. Dealer in motorcycles, $50.
- Pedicabs or other vehicles with one or more number plates issued to dealers or manufacturers, $1 per plate.
- Chauffeur's license, $2.
- Motor buses carrying passengers with capacity for not more than 5, $25; 5 to 7, $30; 7 to 12, $40; over 12, $40, carrying freight with capacity of not more than 1 ton, $25; 1 to 2 tons, $30; 2 to 5, $50; over 5, $100.
Of the 75 per cent of revenues from this source which is retained by the county there accrues to the interest and sinking fund of the county such amount as is necessary to meet interest and sinking fund requirements for the current year on county road and bridge bonds. The residue is apportioned between any organized highway or good roads district within the county and the county road fund in the proportion which the amount collected within the district bears to the total amount collected within the county.

Cities are empowered by statute to raise revenue by levying and collecting a license tax on any occupation or business within the limits of the municipality. They may impose a tax of not less than $3 nor more than $10 upon owners or harborers of dogs.

Sec. 11. No income tax.—There is no income tax in this State.

Sec. 12. School revenues.—The school revenues consist of interest on the public school fund, the principal of which is derived from proceeds of the sale of lands and from escheats; an annual county tax sufficient to provide a minimum sum of $15 per capita of school enumeration; and special taxes voted by the school districts.

The income of the State school fund and the taxes collected by the State for the benefit of schools are distributed among the several counties of the State on the basis of the number of children of school age within such counties. The county superintendent apportions both State and county school moneys among the school districts as follows: 40 per cent of the total amount among all districts on a basis of the number of children of school age and 40 per cent on a basis of the number of teachers regularly employed; 17 per cent for the relief of districts without sufficient funds after levying the 10-mill tax; and 3 per cent among rural high school districts.

Fifty per cent of all moneys derived from licenses issued by the county on account of auctioneers, pawnbrokers, toll bridges and ferries, bowling alleys, billiards, and other ball and cue games, exhibitions of caravan, circus, menageries and other shows accrues to the school fund of the district in which collected. All moneys collected from fines, forfeitures or breaches under any of the penal laws of the State are paid into the county treasury and apportioned to the county school fund. One-half of all moneys collected within the limits of any incorporated city, town or village on account of fines and penalties under ordinances is paid into the treasury of the school district or districts wholly or in part comprised within such incorporated place. Twenty-five per cent of the moneys received by the county from the State on account of proceeds of forest reserves within such county accrues to school revenues for the construction and maintenance of buildings.

Like municipal taxes, the school district taxes are collected by the county tax collector, the county retaining 13 per cent for collection.

At the annual meeting in common school districts the amount of money to be raised by special taxation is determined, but the levy can not exceed 10 mills on each dollar of taxable property in the district.

In independent and rural high school districts the board of trustees determines the levy in mills not to exceed 10 on the dollar unless it is authorized by the State board of education to increase the rate to 15 mills. Districts maintaining rural routes, may levy an additional tax of not to exceed 4 mills or 2 mills when such districts form a rural high school district or portion thereof.

In a district where the total revenues for the current year are insufficient to maintain schools for the prescribed period and to pay interest bonds and other legal obligations, an additional levy may be made to meet such obligations not to exceed 5 mills or 2 mills when such district comprises part of a rural high school district.

Sec. 13. Districts in which special taxes and assessments may be levied.—Fifty or more holders of land of not less than 20,000 acres of contiguous territory or of not less than $1,000,000 assessed valuation may organize a highway district. The board of commissioners of such district is empowered to levy an annual tax on each $100 of taxable property not to exceed 25 cents for road purposes and not to exceed 10 cents for bridge purposes but after and exclusive of the first levy the maximum levy for road purposes when added to the levy for the Highway districts; taxation for road and bridge purposes.
same purpose by the county shall not exceed 40 cents on each $100,
and such combined levies for bridge purposes shall not exceed 10 cents.
In addition to all other taxes, any district in which the bonded indebted-
ness is not in excess of 5 per cent of the assessed valuation may levy a
tax of not to exceed 50 cents per $100 of taxable property for the
exclusive benefit of main or trunk highways. Upon petition of resi-
dent taxpayers of any division of a highway district the highway com-
misiners may levy a tax of not to exceed 25 cents on each $100 of
taxable property located within such division and without the limits
of any included municipality, the proceeds of the tax to be expended
exclusively within the division. The amount of such levy when
combined with any special levy by the county commissioners in the
division shall not exceed 25 cents per $100.

Levies by the highway commissioners are certified to the county
assessor and extended and collected by the county officials in the
same manner as are State and county taxes.

These districts share in the distribution of revenue derived from the
registration of motor vehicles as previously described.

Ninety-five per cent of the amount of road poll taxes levied by the
county upon persons within the limits of a highway district are ap-
portioned to the district unless such persons are residents of an included
municipality in which case 20 per cent of the amount collected is
apportioned to the highway district and 70 per cent to the municipality.

Twenty-five or more resident taxpayers of any county may, with
the concurrence of the county commissioners, organize a good roads
district for the purpose of improving public highways therein. The
commissioners of the district are authorized to issue bonds, the proceeds
of which are used exclusively for the improvement of roads within
the district, and to levy a tax upon assessable property sufficient to pay
the annual interest upon and provide a sinking fund for the amorti-
ization of such bonds at maturity.

Seventy-five per cent of the general tax for road and bridge purposes
levied by the county within such a district accrues to the treasury of
the district. These districts also share in the distribution of revenue
from the registration of motor vehicles.

Lands susceptible of common irrigation may be organized into
irrigation districts on petition to the county commissioners by a majority
of the owners of such lands holding title to one-fourth of the total area
of the proposed district.

The assessment of benefits is made by the commissioners and the
assessments are extended and collected by the county in the same
manner as the general taxes. The assessment is payable in install-
ments and becomes due at such time and in such amount as may be
designated by the commissioners, not to exceed 20 per cent annually.

An annual assessment for maintenance not to exceed 20 per cent of
the original cost of organization and construction and apportioned to
landowners on the basis of the maximum benefits originally assessed,
is authorized.
Drainage commissioners are required to levy annually an assessment sufficient to pay the interest on outstanding bonds of the district and beginning at least 5 years prior to maturity, an assessment sufficient for their amortization.

Stumpage districts may be organized with the concurrence of the county commissioners on petition of a majority of the landowners within the proposed district. The assessment of benefits is made on an acreage basis and the assessments are extended and collected by county officials in the same manner as the general taxes. The assessment is payable in installments and becomes due at such time and in such amount as may be designated by the district commissioners, but not to exceed 10 per cent annually.

The commissioners are required to levy annually an assessment sufficient to pay the interest on outstanding bonds and beginning 5 years after the issue of such bonds, an assessment sufficient to liquidate same at maturity.
Sec. 1. Constitutional provisions summarized.—The general assembly shall provide such revenue as may be needful by levying a tax by valuation so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property, such value to be ascertained by some person or persons to be selected or appointed in such manner as the general assembly shall direct and not otherwise; but the general assembly shall have power to tax peddlers, auctioneers, brokers, hawkers, merchants, commission merchants, showmen, jugglers, innkeepers, grocery keepers, liquor dealers, toll bridges, ferries, insurance, telegraph and express interests or business, vendors of patents, and persons or corporations owning or leasing franchises and privileges, in such manner as it shall direct by general law, uniform as to the class upon which it operates.

The specification of the objects and subjects of taxation shall not deprive the general assembly of the power to require other subjects or objects to be taxed in such manner as may be consistent with the principles of taxation fixed in this constitution.

The property of the State, counties, and other municipal corporations, both real and personal, and such other property as may be used exclusively for agricultural and horticultural societies, and for school, religious, cemetery, and charitable purposes, may be exempted from taxation by general law. In the assessment of real estate encumbered by a public easement any depreciation occasioned by such easement may be deducted from the valuation of such property.

The general assembly shall provide, in all cases where it may be necessary to sell real estate for the nonpayment of taxes or special assessments for State, county, municipal or other purposes, that a return of such unpaid taxes or assessments shall be made to some general officer of the county having authority to receive state and county taxes, and there shall be no sale of said property for any of said taxes or assessments but by said officer upon the order or judgment of some court of record.

The general assembly shall have no power to release or discharge any county, city, township, town or district whatever, or the inhabitants thereof, or the property therein, from their or its proportionate share of the taxes to be levied for State purposes, nor shall commutation for such taxes be authorized in any form whatsoever. All taxes levied for State purposes shall be paid into the State treasury.

County authorities shall never assess taxes the aggregate of which shall exceed 75 cents per $100 valuation except for the payment of indebtedness existing at the adoption of this constitution, unless authorized by a vote of the people of the county.

The general assembly may vest the corporate authorities of cities, towns, and villages with power to make local improvements by special assessment or by special taxation of contiguous property or otherwise. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, but such taxes shall be uniform in respect to persons and property within the jurisdiction of the body imposing the same.

The general assembly shall not impose taxes upon municipal corporations or the inhabitants or property thereof for corporate purposes, but shall require that all taxable property within the limits of municipal corporations shall be taxed for the payment of debts contracted...
under authority of law, such taxes to be uniform in respect to persons and property within the jurisdiction of the body imposing the same. Private property shall not be liable to be taken or sold for the payment of the corporate debts of municipal corporations.

No contract, obligation, or liability whatever, of the Illinois Central Railroad Co. to pay money into the State treasury, nor any lien of the Illinois Central Railroad Co. upon, or right to tax property of said company in accordance with the provisions of the charter of said company, approved February 10, 1851, shall ever be released, suspended, modified, altered, remitted, or in any manner diminished or impaired by legislative or other authority, and all moneys derived from said company, after payment of the State debt, shall be appropriated and set apart for the payment of the ordinary expenses of the State government and for no other purposes whatever.

Sec. 2. General property taxes.—All real and personal property in the State except that which is specifically exempted, is subject to ad valorem taxation for State, county, and municipal purposes. Taxable property includes among other things, all moneys, credits, bonds, stocks, and other investments, and personal property in transit to or from the State, used, held, owned, or controlled by persons residing in the State.

The following exemptions are specifically provided for:

1. All public property.
2. All property used exclusively for school, religious, cemetery, and charitable purposes.
3. Free public libraries.
4. All property used by societies for agricultural, horticultural, mechanical, and philosophical purposes not for pecuniary profit.
5. Property of fire departments.
7. Public squares.
8. All machinery of drainage districts.

Sec. 3 Assessment.—In general, there is but one assessment for State, county, and municipal purposes, and that is made by the township and district assessors or in counties not under township organization, by the county assessor, or when made by any other body as in a few instances, by the State tax commission, it is apportioned to the town and districts as if so made. The assessment in Cook and St. Clair Counties is made by a board of assessors.

The assessment depends very largely upon the sworn statement or list made by the taxpayer who is required to list his property at its full cash value, but the value of real estate is determined by the assessor upon "actual view." The assessor is also required to determine the "fair cash value" of personal property as listed by the owner. The penalty for refusal to make out a list or swear to it is a fine of not more than $200, and the assessed value is increased 50 per cent.

The "assessed value" fixed by the assessor is only one-half of the full value; and the property is assessed as of the 1st day of April. Real estate is assessed once every four years, but the "general assessment" so made is corrected annually for changes occurring prior to April 1. Personal property is assessed annually. With certain exceptions personal property is assessed in the town, city, village district, or county where the owner resides. Government lands located prior to May 1 are taxable for the year in which located and annually thereafter as real estate. Other features of the assessment are

1. In counties not under township organization, the county treasurer, elected for a term of four years, is ex officio county assessor. In counties under township organization and having less than 125,000 population, the township assessors are elected for a term of 5 years. The county treasurer is ex officio supervisor of the assessments and controls and directs the township assessors in their work. In Cook and St. Clair Counties, which have more than 125,000 inhabitants, the board of assessors is composed of five members elected for a term of 8 years and retiring in three groups, two of two members and one of one member, one group retiring every two years. These boards appoint their own deputies except in townships not lying wholly within the limits of one city in such townships the township assessor is ex officio deputy assessor for making the assessments therein.
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Shares of stock of foreign corporations are assessed to the shareholder at his residence. Shares in State and national banks are assessed to the shareholders where the bank is located. Shares in local banks and real estate owned by the bank and situated in the county in which the bank is situated.

Mutual building and loan association stock, either domestic or foreign, is assessed to the stockholder at his place of residence. In determining the value of the stock the value of the real estate is first deducted.

Deduction for debts: From the gross amount of credits the corporation may deduct from his list the amount of all bonds, debts owing by him. These deductions must be verified by oath.

Pensioners are assessed on the value of the property pledged to and held by them.

Franchises granted by the State are to be listed as personal property.

All property and assets of life insurance companies organized under the laws of the State are to be assessed to the corporation as to a natural person in the name of the corporation, in the county, city, village, or district of its residence. In computations the value of the real property taxed is deducted from its net admitted assets above liabilities as returned to the insurance superintendent.

The assessment of public utility property is made by the local assessors with the exception of the capital stock which is assessed by the State tax commission.

Corporate excess: All corporations organized under the laws of the State, with the exceptions noted below, are assessed by the local assessors on their tangible property and by the State tax commission on the excess in value of their capital stock, including franchises, over that of their tangible property. The excess so assessed is certified to the county clerk of the county where the principal office of the company is situated. The property of mercantile companies and corporations for purely manufacturing purposes, for the mining and sale of coal, printing or publication of newspapers, or for the improvement and breeding of livestock, are assessed by the local assessors. The charter lines of the Illinois Central Railroad Co. are not subject to the general property tax but the branch lines (about 25 in number) operated by this company are subject to the tax and are assessed by the tax commission.

Branch lines, except the Illinois Central, are assessed by the local assessors and the State tax commission. The former assess all real estate not included in the right of way of "railroad track" and the tools and materials for repairs and all other personalty except "rolling stock." The State tax commission assesses the "railroad track" and "rolling stock," apportioning the value of the "main track" and "rolling stock" by a unit rule among the counties, where it is appurtenant to the county. Illinois Central and the other State railroads, having branch lines, are assessed as specified above. The railroads are required to assist in the assessment by listing their property in each county with the county clerks and in the State as a whole with the tax commission. The excess assessed is also required to assess the excess value of the capital stock over the tangible property if there is any such excess.

The capital stock of telegraph and telephone companies is assessed by the State tax commission if the company is incorporated under the laws of Illinois. The commission deducts the assessed value of property locally taxed, and apportions the amount among the several counties in the same manner as railroad assessments are apportioned.

SED. 4. Equalization.—In counties not under township organization, the board of county commissioners equalizes between taxpayers, townships, and districts, and may increase or lower the total assessment of each of the several classes of property. In counties under township organization, except in Cook and St. Clair Counties, the same powers rest in the county board of review, which is composed of the chairman of the county board of supervisors and two citizens appointed by the county judge. In Cook and St. Clair Counties there are specially constituted boards for this work, composed of three members each, elected for a full term of six years, one retiring every two years.

The State tax commission equals between the several counties, considering various classes of property separately. It may lower or raise the total assessed value of property in any county, but the total of such decrease or increase may not exceed 10 per cent of the total assessed value of all the property in the State.

Sec. 5. Tax rates.—The rate per cent required to raise sufficient funds to meet appropriations authorized by the general assembly is ascertained annually by the governor, auditor, and treasurer; and the amount of taxes is extended by the county clerk on the assessed value of property as equalized by the State tax commission. Separate rates are certified for the "revenue fund," the "interest fund," "State school fund," and other funds.

The county boards of the respective counties determine the amounts to be raised for all county purposes which is limited by the constitution not to exceed 75 cents ($0.75) or according to laws, or by the legislature, 50 cents ($0.50) per $100 valuation of property, except for indebtedness existing at the time of the adoption of the State constitution, unless otherwise authorized by a vote of the electors of the county.

1 The State tax commission is composed of five members appointed by the governor with the advice and consent of the senate, three members with overlapping terms beginning on the 1st day of July, 1921, 1923, and 1925, respectively. The terms of the commissioners first appointed were for two, four, and six years in order to make the six-year terms coincide. The other two commissioners hold office for a term of four years from the second Monday in January next after the election of the governor.

County equalization by county boards.

Between counties by tax commission.

State rates, how fixed.

County rates fixed by county boards not to exceed 25 cents per $100.
Special taxes may be levied by counties for certain purposes not to exceed the following amounts:

- Establishment and maintenance of detention homes, two-thirds of 1 mill.
- Aid to dependent mothers and children, two-thirds of 1 mill in counties under 300,000 population and four-tenths of 1 mill in counties of more than 300,000. Pension fund for employees of counties of 150,000 or more inhabitants, one-tenth of 1 mill. Public library system, 1½ mills.

The proper authorities of cities, towns, townships, districts, and villages certify to the county clerk the amounts to be raised by taxation, and the county clerk, who acts as auditor, determines the rate per cent upon the valuation that will produce the net amount. The rate may not, however, exceed 40 cents per $100 of valuation exclusive of school taxes and the interest on bonded indebtedness.

Annual taxes may be levied for the following special purposes:

- Annuity and benefit fund for retirement of municipal employees, in cities of more than 200,000 inhabitants, eight-tenths of 1 mill.
- Police pension fund, in cities and towns of 5,000 to 200,000, three-tenths of 1 mill and three-fourths of money received from dog licenses and 10 per cent collected from other licenses.
- Community buildings, 3 mills, in towns of less than 5,000, 2 mills.
- Garbage plants, in cities of less than 100,000, 1½ mills.
- Municipal coliseums in cities under 200,000, 2 mills for establishment and two-thirds of 1 mill for maintenance.
- Firemen’s pension fund in cities of over 200,000, one-third of 1 mill; 5,000 to 200,000, one-fifth of 1 mill.
- Public hospital in cities under 100,000, 3½ mills.
- Public library in cities and towns over 100,000, 1 mill, less than 100,000, 2 mills.
- Parks and boulevards in cities under 100,000 and not less than 5,000, 12 cents on each $100 valuation, in townships over 100,000, 1 mill.
- Public playground in towns under 150,000, 3 mills.
- Park, playground, and athletic fields in cities of 30,000 or over, 3 mills.
- Pioneer and soldiers’ burial fund, 2 mills.
- Tuberculosis sanitarium, 1 mill.
- Sewers, two-thirds of 1 mill.
- Waterworks, two-thirds of 1 mill.
- Light and street, 2 mills.
- Supplying water to city or town, 1½ mills.
- Public school teachers’ pension and retirement fund, three-tenths of 1 mill (levied by city boards of education).
- Cities, towns, and villages may borrow money for corporate purposes and issue bonds therefor, not to exceed in the aggregate for all indebtedness 5 per cent of the taxable property, and may levy a direct tax sufficient to pay the interest on such bonds and discharge the principal thereof within 20 years.

Sec. 6. Collection.—In general, all taxes for the State, county, and municipalities are collected by the same collectors. In counties under township organization this is done by the county treasurer, who is ex officio tax collector; in counties of less than 100,000, the county collector is also ex officio township collector. In counties having township collectors (who are elected for a term of 2 years), the collectors are required to turn over their collections to the county collector on March 10. In counties not under township organization, collection is made by the sheriff, who is ex officio tax collector.

Personal property taxes may be collected by distress and sale of goods and chattels. Taxes on personal property not sufficiently secured by such personal property may become a lien on the real estate of the taxpayer. Personal property is liable for taxes on real property, and such taxes are due and payable when demanded by the collector who receives a warrant for the collection thereof on or before January 2 following the year in which the taxes are levied. Taxes on real estate become delinquent March 10 in the year following the assessment, and the land may be sold for unpaid taxes after publication of the proper notice and obtaining judgment and order of sale at the June term of the county court. Taxes become a lien upon real property May 1, and interest is charged thereafter until paid.

Sec. 7. No poll tax except in towns for road purposes.—There is no poll tax in this State except for road purposes in towns. (See Section 13.)

Sec. 8. Inheritance tax.—A tax is imposed on any transfer of property, real, personal, or mixed, or any interest therein or income therefrom, to any person, association, or corporation, when the transfer is by will or by the intestate laws of the State, from any person dying...
eized or possessed of the property while a resident of this State, when the property is within the State or subject to its jurisdiction, and the decedent was a nonresident, when the transfer is made by a resident or by a nonresident whose property is within the State or subject to its jurisdiction, by deed, grant, bargain, sale, or gift made in contemplation of death or intended to take effect after death, or when any person shall exercise a power of appointment derived from a disposition of property, such appointment when made being deemed a transfer taxable in the same manner as though the property belonged to the donee of such power.

This tax is computed on the clear market value of the property at the time of the transfer, and the rates are as follows:

Class A.—When the property passes to the father, mother, husband, wife, brother, sister, wife or widow of a son or husband of a daughter, adopted child or any legitimate lineal descendant, 2 per cent in excess of exemptions, up to $50,000; 4 per cent on next $100,000; 6 per cent on next $100,000; 10 per cent on next $250,000; and 14 per cent on any amount representing balance of each individual transfer. The amount exempted to father, mother, husband, wife, child, son-in-law, daughter-in-law, adopted child, or lineal ancestor, of decedent, is $20,000, to brother or sister, $10,000.

Class B.—When the beneficial interest passes to an aunt, uncle, niece, or nephew, or any lineal descendant of any amount in excess of exemptions, up to $20,000; 8 per cent on next $30,000; 12 per cent on next $100,000; and 16 per cent on any amount representing balance of each individual transfer. The exemption allowed to this class of beneficiaries is $500.

Class C.—In all other cases, 10 per cent on any amount in excess of exemptions up to $20,000; 12 per cent on next $25,000; 16 per cent on next $30,000; 20 per cent on next $50,000; 24 per cent on next $100,000; and 30 per cent on any amount representing balance of each individual transfer. Exemption allowed, $100.

Property devised or transferred for religious, educational, or charitable purposes is exempt from the tax.

The tax is due and payable at the death of the decedent or at the time of transfer, and if not paid within six months, interest is charged at the rate of 6 per cent until paid. A discount of 5 per cent is allowed if the tax is paid within six months. The tax is a lien on the estate until paid, and is collected by the county treasurer for the benefit of the State.

The inheritance tax law is administered by the attorney general. Under attorney general, general property and license of franchise taxes.

SEC. 9. Corporation taxes.—Corporations are, for the most part, taxed under the general property tax. The slight differences in the method of assessment applied to corporate property have been described. In the following cases the principles of the general property tax are departed from:

The Illinois Central Railroad Co, pays 7 per cent on its gross earnings, as follows: Five per cent on gross earnings payable semiannually, not to exceed three-fourths of 1 per cent on assessed valuation of property, and such further amount as may be necessary to make the total tax equal to 7 per cent of the gross earnings. This tax is paid to the State and represents a return for lands granted and other special privileges obtained by the road as well as a tax in the usual sense of the term.

For the maintenance of the office of the State fire marshal all fire insurance companies doing business in the State are required to pay a tax of one-fourth of 1 per cent on gross receipts from business done within the State. Foreign fire insurance companies are required to pay, for the benefit of organized fire departments, not to exceed 2 per cent of the gross receipts received by their agency in any city, town, or village.

Nonresident insurance companies pay an annual tax of 2 per cent on gross premiums received for the privilege of doing business in the State.

Annual license or franchise tax on corporations in general is imposed at the rate of 5 cents per $100 of the proportion of the capital stock represented by business transacted or property located in the State, but in no case to be less than $10. If the corporation has no tangible property or does no business in the State, the tax is as follows: If capital stock is $20,000 or less, $10; $50,000 to $200,000, $15; $250,000 to $500,000, $20; $500,000 to $1,000,000, $25; $1,000,000 to $10,000,000, $200; more than $10,000,000, $1,000. The franchise tax on telegraph, telephone, cable, railroad, and pipe-line companies is computed on the proportionate length of lines located in the State.

State license taxes and fees.

SEC. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The State imposes license taxes and fees as follows:

On business activities.

1. On certain business activities, annually:

- Commercial feeding stuffs, sale of, each brand, $25.
- Commercial fertilizers, manufacturer or agent selling, $20.
- Commission merchants, $10.
- Eggs, dealers handling and selling, class 1, $1; class 2, $5.
- Forges, $3 to $300, license being good for not more than 10 years.
- Merchandise, itinerant vendor of, $25.
- Money, making loans of ($500 or less), at more than 7 per cent per annum, $50.
- Warehouse, cold storage, $25.

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Ex soldiers and sailors are permitted to peddle and sell fruits, merchandise, and other products without payment of license fees.

2. Licenses to engage in the following occupations and professions are required by the State, examinations to test the qualifications of applicants being generally given by State boards of examiners:

- Accountant, certified public, $25. 
- Architect, $10, annual renewal, $1. 
- Barber, registration, $1; examination of new barber, $3. 
- Chauffeur, $6, renewal, $3. 
- Chiropractor, $15, renewal, $2; recording registration, $1. 
- Coal miner, certificate of competency, $2. 
- Dental and dental surgeon, $35, registration fee, 25 cents if qualified in another State, $25, biennial renewal $1. 
- Embalmer, $5, renewal, $1. 
- Registered apprentice embalmer, $1. 
- Engineer, structural, $15. 
- Certificate of registration, $5, if admitted from other States, $15 renewal, $1, reinstatement after license has been revoked, $5. 
- Horse dealer, registration, $5, renewal, $1. 
- Midwife, $5. 
- Nurse, $12 renewal, $1, preliminary examination, $2; restoration of expired certificate of registration, $2. 
- Optometrist, examination, $10, preliminary examination as to education, $5, registration certificate, $3 if qualified under laws of another State, $15 renewal of certificate, $1; certificate of registration as apprentice, $1, restoration of expired certificates, registered optometrist, $3, apprentice, $2. 
- Pharmacist, $16; assistant, $5, renewal, pharmacist, $15, assistant, $1, apprentice, registration, $2. 
- Physician, $15. 
- Plumber, master, $30, renewal, $10; journeyman, $1, renewal. 
- Real estate broker, registration, $10, renewal, $5; salesman, $2, renewal. 
- Surveyor, $25, renewal, $2. 
- Taxauditor, $3. 
- Teacher, $1. 
- Tester of milk and cream, $1, biennially. 
- Veterinarian, $25, county registration, $25.

3. Miscellaneous licenses:

- Fish and game licenses: Fishing, nonresident, $1, use of same 100 yards or less, resident, $2, nonresident, $50, dip, hoop, or fyke nets, resident, $1, nonresident, $50. Basket or trap nets, resident, $50, nonresident, $1. Steam tugs used in operating Gill or pound nets, resident, $25, nonresident, $20, gasoline launches operating Gill or pound nets, resident, $25, nonresident, $50. Mussel licenses, resident, $1, nonresident, $25. Use of drecces, resident or nonresident, $2. Use of bars, $2.50. Wholesale fish market and dealer's license, resident, $25. Hoisting licenses, resident 75 cents, nonresident, $10; permit to collect birds, nests, and eggs for scientific purposes, $5. Shipping game by hunter, $1. Racing wild game in captivity, $5. Fur-bearing animals, $2. 
- Motor vehicles: Annual registration: Vehicles carrying not more than 7 persons, $25 horsepower or less, $5, $5 to 50 horsepower, $12, 51 to 50, $20, more than 50 horsepower, $25. Motor bicycle, $1. 
- Electrically motor driven vehicles, $12. 
- Vehicles carrying freight or more than 7 persons, 5,000 pounds or less, $12, 5,000 to 12,000, $90, 12,000 to 15,000, $180, 15,000 to 20,000, $360. Tractors, traction engines, or similar vehicles used for hauling, $25. Vehicles, trailers, and semitrailers carrying freight for hire are required to pay an additional license tax of one-half cent per mile traveled each calendar month. The carrying passenger weight is 1 cent per mile for each passenger seat. 
- Certificate of registration of dealer, $20 and $10 for each set of 2 plates with duplicate numbers. 
- Stamping special number on engine, $1. 
- The funds derived from motor vehicle license fees are used for road purposes. 
- Shorter boats and other water craft used for trade or residence: State license, $5, and $1 to clerk of the county. 
- Stallions and jacks. Examination and enrollment of pedigree, $2, annual license, $1; transfer of certificate, 50 cents. 

4. Fees collected by public officials and paid into the State treasury as follows:

- Banks. Examination of State banks, $25, and 2 cents per $1,000 of assets, payable to auditor of public accounts. 
- Bonds of fiscal officers of mutual, building and loan, and homestead associations: Filing with auditor, $1. 
- Commission to rotary public: Issuance of by secretary of state, $2. 
- Corporations: For profit, including public utilities, annual report, $20. Articles of incorporation, one-twentieth of 1 cent per share of capital stock, but not less than $20; similar fee charged for registration, $5, for each certificate of extension of corporate existence or merger or consolidation. Incorporation of corporations not for profit, $10 Certificate of amendment, $5. Copies of any papers relating to corporations, $5 cents per page, $25 minimum. 
- Dissolution, filing certificate of, $1. 
- Location of place of business office, filing and issuing certificate of change of, $5. 
- Trademark agreement, recording any, or furnishing certified copy thereof, $25. 
- Stocks, filing statement regarding issuance of, subsequent to original organization, $1. 
- Farm mortgage registration, $2.50. 
- Foreign building and loan associations: Filing application, $50, certificate of authority, annually, $5.
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Insurance companies: Agent to procure fire insurance policies in unauthorized companies, $200 in counties of less than 100,000 inhabitants, $25. Annual statements, $10. Annual and corporation bond, $100. Homicide, burning, and collapse, $150. Accident, or

Issuances of license. $5. Burial insurance companies, filing fee, $5. Certificate of authority, $1; agent, $.5. Fire, marine, and inland navigation companies organized in State, 64 cents. Certificate of compliance, $.5. Copies of papers filed, 2 cents per page; 25 cents in cases of companies guaranteeing title to real estate; and $.1 for certificate and seal. Foreign companies other than life, filing fee, $2.5.

Investment securities of a speculative nature based on established or prospective income (Blue Sky Law): Sale, one-fourth of 1 per cent of amount to be offered for sale, but in no case to be less than $.25 nor more than $200.

Public utility companies: Copies of papers and records, 10 cents per page and $.1 for certificate and seal; copies of evidence and proceedings, 15 cents per page.

Roads: Registration of names, designs, etc., by highway associations, $.5.

Trust companies: Original application, $30; annual statement, $.10; certificate of authority, $2; copies of papers filed, 20 cents per page and $.1 for certificate and seal.

Counties levy a tax of $.1 on each male or sterilized female dog, and $.3 on each nonsterilized female. Clerks of the circuit court, recorders of cities and towns, and incorporated towns are given general authority to license and tax all businesses and occupations.

No income tax.—There is no income tax in Illinois. Sec. 11. No Income Tax.—There is no income tax in Illinois.

State school fund; apportionment. The common-school fund of the State consists of the proceeds of a 14 mill tax levied annually, the interest on the school fund proper, which is derived from 3 per cent of the proceeds of the sales of public land and the interest on the surplus revenue fund. This fund is apportioned to each county in proportion to the number of children in the public schools; the State or county, teachers' pension and retirement funds, the payment of salaries of county superintendents of schools, and the support of certain State institutions.

County license fees. The township and county school fund consists of the interest on the proceeds of the sale of the sixteenth section of common-school lands.

Fines and penalties used for county schools. A tax of two-thirds of 1 mill on the dollar of all taxable property in the State is levied for the support of the University of Illinois.

Tax levies in districts, cities and towns, and villages. All fines, forfeitures, and penalties imposed or incurred in any of the courts of record or before any justice of the peace, except fines, forfeitures, and penalties incurred or imposed in incorporated towns or cities for the violation of the by-laws or ordinances thereof, are paid to the county treasurer of the county wherein such fines have been imposed.

Tax for high-school tuition. School districts, cities, towns, and villages of less than 200,000 population may levy a tax of not to exceed 2 per cent for educational purposes and three-fourths of 1 per cent for school buildings and grounds; if voters approve, these taxes may be increased to 3 and $.1 per cent, respectively; those of 200,000 or more inhabitants may levy 1.92 and three-fourths of 1 per cent; or if voters approve, 2.92 and 1 per cent, respectively. An additional tax of not more than $.5 per $100 may be levied for textbooks.

The boards of education of non-high-school districts may levy a tax of 1 per cent to pay the tuition of eighth-grade graduates attending any recognized high school in the State.

Road districts; property tax.—These districts may be organized as bodies corporate for various purposes. The highway commission of each town or road district may levy taxes not to exceed 66 cents per $100 of valuation of all taxable property in the road district and 50 cents in towns unless the town boards agree to raise the amount to not more than 66 cents for road purposes.

A poll tax of not less than $.1 nor more than $.3 on the able-bodied citizens of the town between the ages of 21 and 50 years, except paupers, idiots, and lunatics, is levied for road purposes.

Forest preserve districts may levy a tax of not to exceed 1 mill on each dollar of assessed property therein for the maintenance and support of such districts.
Interested parties may file a petition in the county court for the organization of drainage and levee districts for agricultural, sanitary, and mining purposes. The costs of construction and maintenance are assessed against the properties benefited, including highways, railroads, and municipal corporations. Bonds may be issued bearing interest at not to exceed 6 per cent per annum. Assessments may be paid in installments at 6 per cent interest and are a lien on the lands affected. Annual levies are due and payable on September 1 and are collected in the same manner as county taxes, the amounts collected being paid over to the treasurers of the districts.

County ditches and drains are under the control and supervision of the county boards and are maintained by special assessments against all property benefited.

Boards of directors or trustees of levee, park, health, and library districts certify to the county clerk the amount of funds required for their respective purposes, and the county clerk then determines the rates of taxation necessary. Assessment and collection of taxes for these districts are made through the same channels as State, county, and other taxes. The legislature has, however, limited the rates of assessment in the following cases:

- **Levee purposes**, 66½ cents per $100 of assessed valuation of levee district.
- **Maintenance and improvement of parks**, 1 mill; and one-third of 1 mill for maintenance of museums. A tax of two-thirds of 1 mill may also be levied for the park employees' annuity and benefit fund.
- **Free public libraries in library districts**, 1½ mills.
- **Public-health fund** in health districts, 2½ mills.
## INDIANA.

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### Taxation at uniform equal rates (Art. X, sec. 1).

No special tax laws (Art. IV, sec. 22).

### General property tax for State, county, and municipal purposes; real and personal property.

Sec. 1. Constitutional provisions summarized.—The general assembly shall not pass local or special laws for the assessment and collection of taxes for State, county, township, or road purposes.

The general assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only for municipal, educational, literary, scientific, religious, or charitable purposes as may be specially exempted by law.

Sec. 2. General property taxes.—The property subject to taxation and the methods of assessment and of equalization are substantially the same for State, county, and municipal purposes. All property within the jurisdiction of the State not expressly exempted is subject to taxation, and is classified as follows:

- **Real property.**—All lands and lots, and all buildings and fixtures thereon and appurtenant thereto except as otherwise expressly provided by law. Whenever, distinct from the owner of the surface, an estate is created in land, i.e., in the minerals therein, such subsurface rights are deemed real property and separately listed and taxed as such.
- **Personal property.**—All property of any nature or kind other than as described above, except as may be otherwise expressly provided by law.

### Exemptions.

The following exemptions are allowed:

1. Public property.
2. State, municipal, and highway bonds, mortgages and bonds of the State board of agriculture.
3. Real and personal property of every manual labor school, technical high school, trade school, or college incorporated in the State, such real estate not to exceed 500 acres in any one county.
4. Every building used for educational, literary, scientific, or charitable purposes and the land thereof not exceeding 50 acres, also the personal property, endowment, and income belonging to any such institution.
5. Free institutions of charitable associations.
6. Churches and cemeteries.
7. Funds of and property exclusively occupied by fraternal beneficiary associations.
8. Property of the Y. M. C. A., Knights of Columbus, and Young Men's Hebrew Association, and Y. W. C. A.
9. Personal property and 1 acre of land of any college Greek letter fraternity.
10. Land not exceeding 60 acres owned by any "agricultural association."
11. Every fraternal beneficiary association, and all of its funds except real estate not used in conducting its business.
12. Property of corporations organized for the purpose of perpetuating the memory of soldiers and sailors.
13. Battle grounds and historical sites.
14. All the real estate and personal property of the Indiana National Guard and other military organization.
15. All real and personal property of corporations, not for profit, organized for the purpose of discovering and preventing fires and saving property and life from conflagrations.

Sec. 3. Assessment.—In general, there is but one assessment for the property tax for all purposes. Most property is assessed by the township assessors, who work under the immediate supervision of the county assessors, and the county assessors in turn are under the State board of tax commissioners.

Property is assessed as of March 1, on the basis of sworn statements returned to the assessors by the taxpayers, but the property of railroad, telegraph, and certain other corporations is assessed by the State board of tax commissioners, and the amount is apportioned among the counties in which the property is situated. Very heavy penalties, ranging from $10 to $5,000, or six months in jail and 50 per cent increased assessment, are provided for returning false lists or for refusal to swear to lists.

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1 One in each township or county, elected for a term of four years.
2 Composed of three persons appointed by governor for a term of four years.
Real estate is regularly assessed but once in every four years. An annual revision being made for improvements and other changes; but the State board of tax commissioners, at their discretion, may order a reassessment of real estate in any taxing unit. All other property is assessed annually.

Personal property is generally assessed where actually located, and not where the owner resides.

Land as well as personal property must be valued by the assessor at the price it would bring at private sale, and not at a forced or sheriff's sale.

Other provisions relating to assessments are:

1. **Mortgaged real estate** is assessed to the mortgagor at full value, but the owner may deduct from such value the amount of any mortgage not exceeding $1,000 and the excess over one-half the assessed value of the property, provided he reports the name and address of the mortgagor, who is then taxed upon the mortgage.

2. When real estate is exempt from taxation, in the hands of the holder of the fee, and the same is contracted to be sold, the amount paid thereon by the purchaser, together with the value of the improvements, are held to be personal property until the fee is conveyed and are listed and assessed as such in the place where the land is located.

3. **Capital stock in banks and trust companies** is not taxed as such, but the shares of stock which represent such capital are assessed to the shareholder in the place where the bank or trust company is located.

4. **Property of banks incorporated under the "Federal farm loan act"** is assessed for taxation as above, but when stock of a joint-stock land bank is owned by another bank conducting business in connection with its own, the stock is not assessed with its bank. The bank is assessed as a shareholder, but is included in and considered a part of the capital stock of such other bank.

5. **Building and loan associations** are assessed on the value of their tangible personal property and contingent and reserve funds in the township, town, or city where such associations are located. The shares of capital stock are assessed to the individual owners.

6. **Corporations**, except as stated below, are assessed the same as individuals on all corporate property, including corporate stock and franchises. Corporate taxation is thus a part of the general property tax system of the State. Shares in corporations, all the property of which is taxable, are not assessed to the shareholders. Every franchise must be listed and assessed as personal property. The county board of review values and assesses the capital stock and all franchises and privileges of domestic corporations, including savings banks, unless otherwise provided. The capital stock is listed for taxation at its excess of value over franchises and tangible property.

7. **Railroad property**, including that of street railways, railroad tracks and improvements thereon, and rolling stock, and all property belonging to telegraph and telephone, express, sleeping cars (sleeping cars being defined to include palace, dining-room, sleeping, chair and dining cars), and oil or gas pipe line companies, are assessed by the State board of tax commissioners on the basis of the market value of the stock and bonds, less the value of real estate and tangible personal property taxed locally, and the assessment so made is apportioned on a mileage basis to the assessment districts in which the property is located.

By county board of review.

**Sect. 4. Equalization.**—The county board of review annually equalizes the valuation of property assessed in the several townships of each county. The board passes upon each individual valuation, hears complaints, and revises the assessment list. It also equalizes between townships or divisions of townships and determines a rate per cent to be added to or deducted from the various classes of property throughout the township. If necessary, the board may set aside the assessment of the whole county and order a new one, but it has no power to depart from the true cash value in fixing assessments.

A feature of equalization in practice is the annual meeting of the county assessors of the State, called by the State board of tax commissioners for purposes of conference.

The State board of tax commissioners hears appeals from the county boards of review. It equalizes its own assessments of railroad property. In the years that real estate is assessed it equalizes real property assessments. It also equalizes the assessment lists between the several counties, adding or deducting a rate per cent according to classes of property considered separately.

The State board of tax commissioners has certain powers which work effectual equalization though not so called such as the powers of supervision and examination over county and township assessors. Each county is to be visited once in each year by the State board.

**Sect. 5. Tax rates.**—The legislature fixes certain of the levies for State purposes and provides that other State levies in order to raise sufficient funds to meet authorized appropriations shall be fixed by the State board of tax commissioners with the approval of the governor and auditor.
The county rate is determined by the county council. There are various limits, the most general one being 33 cents per $100 of assessed valuation, but extra rates are allowed under varying circumstances. The county commissioners may levy annually for repairing roads a tax of not more than 1 cent upon each $100 of property for every 10 miles of free gravel road maintained by them.

The township advisory board levies an annual road tax of not more than 30 cents on each $100 of property.

Tax levies for library purposes are: County, 1 mill; township, one-half of 1 mill.

The municipal rates are determined by the local legislative authorities. The common council may levy a tax for city purposes of not to exceed in the aggregate 75 cents in cities of the first class, and $1.25 in all other cities, upon each $100 valuation, but in any city against which a judgment has been entered or which has an indebtedness, such additional levy may be made as is necessary for the gradual payment of such judgment or indebtedness. In cities of the first class additional special taxes for common schools, sinking funds, public parks, police or fire protection, boards of health, and other particular purposes are allowed. For school districts the maximum rate is 75 cents per $100. Firemen are exempt from city taxes on real and personal property to the extent of $500.

The township road tax is levied by the township advisory board. The township advisory board levies an annual road tax of not more than 30 cents on each $100 of property.

The county council may levy a tax for city purposes of not to exceed in the aggregate 75 cents in cities of the first class, and $1.25 in all other cities, upon each $100 valuation, but in any city against which a judgment has been entered or which has an indebtedness, such additional levy may be made as is necessary for the gradual payment of such judgment or indebtedness. In cities of the first class additional special taxes for common schools, sinking funds, public parks, police or fire protection, boards of health, and other particular purposes are allowed. For school districts the maximum rate is 75 cents per $100. Firemen are exempt from city taxes on real and personal property to the extent of $500.

By county treasurer.

One-half taxes due in May, remainder in November, penalties for delinquency.

Persons subject to State tax fixed by general assembly; collection.

County and municipal poll taxes.

Property transfers subject to tax.

The tax is imposed upon the transfer of property within the State or of any interest therein or income therefrom when—

The transfer is by will or interstate laws of the State from persons dying seized thereof while residents of the State; the property is located in the State and the decedent was a nonresident; the property of a resident decedent or of a nonresident decedent located within the State is transferred by will is not specifically devised, such property being deemed to be transferred proportionately to and divided pro rata among all the legatees named in the will; property of a resident of the State or tangible property within the State of a nonresident is transferred by deed, grant, bargain, sale, or gift made in contemplation and intended to take effect after the death of the grantor or donor; any person or corporation becomes beneficially entitled, in possession or expectancy, to any property or income therefrom by any such transfer; any person or corporation shall exercise a power of appointment derived from any disposition of property, such appointment when made being deemed a transfer taxable under the statute in the same manner as though the property to which such appointment relates belonged absolutely to the donee of the power of appointment and it had been bequeathed or devised by will; or property is held or deposited in trust in the joint names of two or more persons payable to either or the survivor upon the death of one of such persons, the right of the survivor to the possession of the property being deemed a transfer taxable under the provisions of the act.
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Any property devised or bequeathed for strictly county, town or municipal purposes, or to the bishop, rector, pastor, trustee, board of trustees or governing body of any educational or religious institution who shall use the property so transferred solely for religious, charitable, or educational purposes within the State, estates of soldiers and sailors during war time up to $25,000 and corporations of this State organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization within the State, is exempt from the inheritance tax.

When the property or any beneficial interest therein exceeds in value the exemptions allowed and does not exceed $25,000, the tax is imposed at the following rates: When passing to—

Class a. Husband, wife, lineal issue, lineal ancestor of decedent or any child adopted as in conformity with the laws of this state at least 10 years prior to such transfer, or any child to whom decedent for not less than 10 years prior to the transfer stood in the relation of a parent, provided such relationship began at or before the child's 15th birthday and was continuous for 10 years thereafter, or any lineal issue of such adopted or mutually acknowledged child, 1 per cent of the clear market value. Exemptions allowed are: To widow of decedent, $15,000 of clear market value, to each of decedent's children under 18 years of age, $5,000, and to father, mother or adopted child, $2,000.

Class b. Brother, sister or descendant of a brother or sister of decedent, wife or widow of a son or husband of a daughter of decedent, 2 per cent. Exemption: $500 to each beneficiary.

Class c. Brother or sister of the father or mother or a descendant of a brother or sister of decedent, 3 per cent. Exemption: $250 to each beneficiary.

Class d. Brother or sister of the grandfather or grandmother or a descendant of the brother or sister of the grandfather or grandmother of decedent, 4 per cent. Exemption: $150 to each beneficiary.

Class e. A person in any other degree of collateral consanguinity than above stated, or to a stranger in blood or a body politic or corporate, 5 per cent. Exemption: $100.

The foregoing rates are the primary rates. When the market value of such property or interest therein exceeds $25,000, the rates of the tax upon such excess are as follows:

Upon all in excess of $25,000 up to $50,000, 2 times primary rates; $50,000 to $100,000, 3 times primary rates; $100,000 to $250,000, 4 times primary rates.

The tax is a lien upon the property transferred, and the administrators, executors and trustees are personally liable for the tax until its payment.

All taxes are due and payable at the time of the transfer. If paid within one year, a discount of 5 per cent is allowed and deducted. If not paid within 18 months, interest at the rate of 10 per cent is charged and collected from the time the tax accrued unless in the judgment of the court delay was unavoidable, in which case interest at the rate of 6 per cent is charged from the date of accrual until the cause of delay is removed, after which 10 per cent is imposed.

All taxes levied and collected under the statute less any expenses of collection must be paid into the State treasury for the expenses of the State government and for such other purposes as the legislature may by law direct.

SEC. 9. Corporation taxes.—All corporations are taxed under the general property tax. Special taxes on corporations are imposed by the State as follows:

Foreign insurance companies pay a tax of $3 on each $100 excess of premiums received over losses paid in the State.

Domestic corporations are taxed upon the excess of the cash value of their capital stock over the assessed value of their property which is taxed under the general property tax.

Foreign bridge and ferry companies are taxed on their gross earnings as well as on property.

Navigation companies organized under the laws of the State pay a tax of 3 cents per net ton of the registered tonnage of all vessels owned by such companies. In addition to this tonnage tax such companies are taxed on all personal property except vessels and other taxable property of decedent. All ships registered under the navigation laws of the United States at any port in Indiana are taxed 3 cents per net ton of registered tonnage.

Joint stock associations, companies engaged in carrying freight under contract with railroad companies, partnerships and associations pay to the State a sum in the nature of an excess tax equal to 1 per cent of the amount fixed by the State board of tax commissioners on the value of the proportion of the capital stock representing the capital and property of the company in Indiana after deducting the value of the real estate of such company in Indiana assessed and taxed locally.

SEC. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following State licenses are subject to property tax: special taxes on corporations.

State license fees mainly for school fund.
TAXATION AND REVENUE LAWS—INDIANA.

On certain business activities:

1. On business activities:

- Brokers, $100.
- Coal, mining and selling—dealers, wholesale, $10; retail, $5; both, $25.
- Cold storage plant, operation of, $10.
- Employment agency, $25.
- Ferry, $1 to $50.
- Junk dealer, $1.
- Money lender, $100.
- Nurseryman, $1 (collected by State entomologist).
- Peddlers, nonresidents selling foreign merchandise, in each county, when capital is not over $1,000, $5; $1,000 to $2,000, $7.50; $2,000 to $5,000, $10; over $5,000, $20. Cities and towns may also impose similar license fees.
- Petty loan brokers, $100.
- Poultry dealers, $1.
- Real estate dealers, filing fee, $10.
- Securities, dealers in, $40, salesman, $5.
- Steamship ticket dealers in: Permit to sell tickets to foreign countries, $5.
- Traveling merchants: In a county which does not contain a city of 20,000 inhabitants, $10 per day for first 10 days; in a county containing a city of 20,000 to 40,000, $15 per day for first 10 days, $20 to $100, $20 per day; more than 100,000, $25. In each of foregoing cases, $10 per day for each succeeding day’s business after the 10 day license period has expired.

Occupational and professional licenses; examinations required:

2. Occupational and professional licenses for which examinations to test qualifications of applicants are generally required by State boards of examiners:

- Accountant, certified public, $25.
- Dentist, $20; reexamination, $10; license fee, 90 cents.
- Embalmer, $5; renewal, $1.
- Engineers and surveyors, $25; renewal, $10, which is increased 10 per cent per month during delay in renewing license.
- Miner, $1.
- Nurse, $10.
- Optometrist, $15.
- Pharmacists and assistant pharmacists, $25 and $3, respectively; registration, $2 and $1, respectively; registration upon certificate from another State, $15 and $5 respectively.
- Physician, license issued upon diploma, $10, examination, $25; license fee, 50 cents.
- Teacher: life certificate, $5; provisional certificate, $1.
- Veterinary surgeon, $15; registration, $1.

Miscellaneous licenses:

3. Miscellaneous licenses:

- Exhibitions: To exhibit for pay any caravan, rope or wire dancing, legademon, ventriloquism, puppet show, concert or other amusement, $1 for each performance: carnival, $2 per day; circus or tent show of less than 10 cars, $5 per day; 10 to 20 cars, $15; 20 to 40 cars, $25; over 41 cars, $40 per day; one wagon show, $1 per day; theatre and moving picture shows, $5 annually.
- Fishing licenses: Resident, each boat propelled by sail, $5 annually; by gasoline or electricity or other motive power of less than 5 tons gross tonnage, $10; 5 to 15 tons, $15; over 15 tons, $25. Fishing with nets, $1 per year. Nonresident, each boat propelled by sail or oars, $20 annually; by gasoline, electricity or other motive power, less than 10 tons gross tonnage, $3 annually; more than 10 tons, $5 for each gross ton annually; maximum fee, $100. For use of nets without boats, $100 annually.
- Motor vehicle: Annual registration—Motor broughs, $2. Motor vehicle of less than 25 horsepower, $2 to 30 horsepower, $10 to $20; 30 to 40 horsepower, $20 to $30; over $40, $40 annually; $3 for use of nets without boats, $100 annually.
- Electric motor vehicle, $5. Trucks of 1 ton capacity, $5; 1 to 2 tons, $10; 2 to 3 tons, $20; 3 to 5, $50; 5 to 7, $75.

Certified fees payable into State treasury:

4. The following fees are paid to State officials for services rendered or for records made, and are turned into the State treasury:

- Attestation and seal, not exempted, 50 cents.
- Business employing 5 or more persons, inspection of, 50 cents annually.
- Corporation. Filing and recording each article, charter or other document, not exceeding 200 words, $1. Articles of incorporation when capital stock is $15,000 or less, $25; over $15,000, $50; $100,000 or more, $125; each additional page of $25.
- Commissions: Issued to commissioner of deeds, $5; notary public, $1.
- Corporations. Filing and recording each article, charter or other document, not exceeding 200 words, $1. Articles of incorporation when capital stock is $10,000 or less, $10; over $10,000, $10 and one-tenth of 1 per cent of capital stock in excess of $10,000.
- Increase of stock or merger of two or more companies, same fees as for filing original papers.
- Foreign corporations: For license to do business in State, $25 on first $10,000 of capital stock and one-tenth of 1 per cent on all amounts in excess of $10,000; increase of capital stock, $10 on each $10,000 of increase and one-tenth of 1 per cent additional on all amounts in excess of $10,000; filing annual report, $5; articles of incorporation, $5; certificate of authority, $50. Mutual insurance companies’ charters, $25; beneficiary society, $5; religious and other corporation charters, $5; building and loan associations where less than $5,000 or less than 100 members, $5; between $5,000 and $50,000, $10; over $50,000, $20; one county or more, $50 per county; increase of stock, $5; change in name of a corporation, $5; amendments to charter, 20 cents per 100 words but not less than $5. Extension of purpose or change of domicile, $5. For any other certificate not enumerated above, 20 cents per 100 words but not less than $5. Domestic insurance companies pay the auditor of State the
TAXATION AND REVENUE LAWS—INDIANA.

following fees. Filing articles of incorporation, $100, annual statement, $20, examination of annual statement, $5, license fee, $5; agent's license, $1, certificate of compliance, $1; certificates of deposit, $1, affixing seal, $1. Foreign insurance companies pay the auditor the following fees. Filing articles of incorporation, $100, annual statement, $20, examination of annual statement, $5, license fee, $5, each certificate of appointment, $5, certificate of compliance, $1; each certified statement, $2, agent's license, $3.

Examination of bonds, loans, trusts, and safe deposits, $1; proofs of securities, $1. Having assets of less than $125,000, $20; $125,000 to $300,000, $25; $300,000 to $500,000, $30, $500,000 to $750,000, $35, $750,000 to $1,000,000, $50, and $3 additional for each $100,000 until assets reach $2,000,000. Bonds for each $100,000 in excess of $2,000,000. Domestic building and loan associations with assets of less than $25,000, $10. over $25,000 and less than $50,000, $15. $50,000 to $100,000, $20, each additional $100,000, $12.

Gas well: Fee for plugging, $3.

Lobby license: Fees, $2.

Oil inspection: Single barrel or cask, 25 cents; lot of 10 to 50 barrels (50 gallons each), 15 cents; lot of 50 barrels and over, 10 cents.

Securities investment companies, both foreign and domestic, which undertake as underwriters to sell securities are required to pay to the secretary of state at time of filing statement and securing a certificate a fee of one-twentieth of 1 per cent of amount of securities offered for sale, minimum, $25, maximum, $200, agents of issuer, $5.

State fire marshal's fund. All fire insurance companies duly licensed to transact business in the state are required to pay into the state treasury on June 30 and December 31 of each year an amount equal to one-half of 1 per cent of gross premiums received on fire risks, in addition to all other taxes and license fees, the fund so created being known as the "fire marshal's fund." All dry cleaning establishments must pay to the state fire marshal a filing and inspection fee of $25, renewal fee, $15.

Trademarks: Recording, $2.

Counties are authorized to issue licenses for expositions and shows and impose a license fee for each performance ranging from $5 to $25. The proceeds of these license fees are paid into the state treasury to the credit of the school fund.

Cities and towns may license and tax auctions, hacks, drays, junk dealers, merchants and peddlers, pawnbrokers ($10 to $100 annually), ferries ($10 to $50), all tables, alleys, machines, devices and places for sports or games kept for pay.

Sec. 11. No income tax.—There is no income tax in this state.

Sec. 12. School revenues.—The following revenues constitute the school fund:

Proceeds of sale of public lands, all moneys in surplus revenue fund, surplus fund, bank tax fund, taxes derived from sale of county seminaries, all fines assessed for breaches of the penal laws of the state, forfeitures, escheats, all lands granted to state for no specific purposes, proceeds from sale of swamp lands granted to the state by the act of Congress of 1850, proceeds derived upon property of corporations for common school purposes, fund arising from the state bank act, and receipts from certain business licenses and fees.

The fund derived from the sale of congressional township school lands constitutes the "congressional township school fund," the income from which with certain taxes and unclaimed fees provides the school revenue for tuition.

The following taxes on each $100 of assessed valuation of taxable property are levied:

By the state: For common school purposes, 7 cents and 50 cents on each poll for state institutions of higher education, 5 cents, for agricultural experiment station of Purdue university, two-tenths of 1 cent. By county boards of trustees. For county high schools or county agricultural schools, not to exceed 15 cents.

By towns: For school health fund, 1 cent; for playground and recreation purposes in cities of first class, not less than 1 nor more than 2 cents. By boards of school commissioners of common school corporations. In each city having a population of more than 100,000 inhabitants, in addition to other taxes, in the year 1922, 40 cents for a local tuition fund.

The following taxes may also be imposed for school purposes.

For equipment, etc., not to exceed 75 cents and $1 per poll, in townships, cities and towns; supplementary tuition fund to extend school term, not to exceed 75 cents and 25 cents on each poll; free kindergarten schools, 2 cents in any incorporated city or town; support of schools for truants and incorrigibles, not to exceed 1 cent in townships, cities and towns for free public schools and establishment of vocational schools, not to exceed 10 cents in townships, cities and towns, and for aiding such schools a state tax of one-half of 1 cent on all taxable property in the state. Boards of school trustees are empowered to levy a special tax in addition to all other taxes to provide a fund for paying the principal of and interest on bonds issued for school purposes.

Sec. 13. Drainage, levee, and sanitary districts.—Districts may be established upon petition to the county courts for drainage, levee, and sanitary purposes. Costs of construction and maintenance of improvements in such districts are assessed against the lands in the district in proportion to benefits received. Bonds may also be issued for such purposes, to be redeemed from funds derived from the benefit assessments.
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No special tax laws (Art. III, sec. 10).

Sec. 1. Constitutional provisions summarized.—The general assembly shall not pass local or special laws for the assessment and collection of taxes for State, county, or road purposes.

The property of all corporations for pecuniary profit shall be subject to taxation the same as that of individuals.

Sec. 2. General property taxes.—All real and personal property not specifically exempt is subject to taxation for State, county, and municipal purposes. In the construction of the statutes the words "land," "real estate" and "real property" include lands, tenements, hereditaments, and all rights thereto and interests therein equitable as well as legal; and the words "personal property" include money, goods, chattels, evidences of debt and things in action.

Mortgages, credits, etc.

Exemptions.

1. Public property.
2. Cemeteries, crematoriums, so long as no profits are derived therefrom, with land not to exceed 1 acre.
3. Fire engines and other equipment, with houses and grounds.
4. Grounds not exceeding 160 acres, and buildings, for public libraries, literary, scientific, charitable, benevolent, agricultural, cemetery, and religious institutions and societies.
5. Real estate owned by any educational institution as part of its endowment fund, not exceeding 160 acres, not leased or otherwise used with a view to pecuniary profit, together with books, papers and apparatus, and like property of students; personal property and investments of such institutions.
6. Farm produce and wool of the harvest or shearing of previous year.
7. All poultry, 10 stands of bees, all swine and sheep under 6 months of age and all other domestic animals under 1 year.
8. Obligations for rent not yet due, in hands of original payees.
9. Private libraries and professional libraries up to $300.
10. Family pictures and household furniture to value of $300.
12. Family beds and bedding.
13. All wearing apparel in use.
14. All food provided for the family.
15. Estates of persons, who, by reason of age or infirmity, are unable to contribute.
16. Farming utensils of the farmer.
17. Team, wagon, and harness of teamsters and draymen, and tools of a mechanic, all up to $300.
18. Government land entered and purchased, all for the year in which entered.
19. Property not to exceed $3,000 and poll tax of any honorably discharged soldier, sailor or mariner of the Mexican war or war of the rebellion.
20. $1,500 of the property of any honorably discharged soldier, sailor or mariner, or of the wife of any such soldier, sailor, or mariner, where they are living together, and he has not otherwise received the above benefit; the property, to the same extent, of the widow remaining unmarried and of the minor child or children.
21. Funds held by intestate beneficiary associations.
22. In the assessment of farm lands a reduction that is called an exemption is made from the valuation of the farms equal and proportionate to the area of roads adjacent to such lands.

By whom made; assessment at 25 per cent of valuation or certain property at full value and taxes fixed thereon by valuation of dollar banking and moneved capital assessed at 20 per cent of value.

Sec. 2. General property taxes.—Assessments are made by township and city assessors, elected biennially, one in each township and city. All property subject to taxation is required to be listed at its actual value, and such actual value, with money, credits and corporation stocks, except as otherwise provided, cash, circulating notes of national banking associations, United States legal tender notes, and other notes and certificates of the United States payable on demand and circulating or
intended to circulate as currency, notes, including those secured by mortgage, accounts, contracts for cash or labor, bills of exchange, judgments, choses in action, liens of any kind, securities, debentures, bonds other than those of the United States, annuities, and corporation shares of stocks not otherwise taxed in kind are entered and assessed at the actual value and taxed upon the uniform basis throughout the State of 5 mills on the dollar, assessment and collection being made where the owner resides. State, savings, and national bank stock and loans, and trust company stock and moneymed money used in competition with bank capital must be listed at its actual value and are assessed and taxed upon the taxable value of 20 per cent of the actual value thereof. Real estate is listed biennially, in the odd years. In the even-numbered years the assessment roll is corrected by adding the value of the improvements made during the preceding year. Personal property is assessed annually.

Other provisions relating to assessments are:

- **Merchants and manufacturers** are assessed upon the average amount of stock held during the year.
- **Grain, hay, and coal dealers** are assessed on the average amount of capital used.
- **Communities and dealers having in their possession property of a foreigner for sale** are assessed at the value thereof for purposes of taxation.
- **Shares of stock of national, State and savings banks, and loan and trust companies**, located in this State, are assessed to the individual stockholders at the place where the bank or trust company is located. At the time the assessment is made the officers of the bank or loan and trust companies furnish the assessor with lists of all the stockholders and the number of shares owned by each. The assessor thereupon lists to each stockholder under the head of corporation stock the total value of such shares. In arriving at the total value of the shares of stock of such corporations, the amount of capital actually invested in real estate owned by them and in the shares of stock of corporations owning only the real estate (including leasehold interests, if any), on or in which the bank or trust company is located, must be deducted from the real value of such shares. The real estate is assessed as other real estate, and the property of such corporations shall not be otherwise assessed.

**Corporate stock, when taxable** When corporations are taxed on their property, the shares of stock are exempt. The excess of the value of the capital stock over the value of the tangible property assessed is taxable to the company. Bank stock is assessed on the basis of capital, surplus, and undivided profits, less the value of real estate, which is assessed separately.

**Real estate owned by corporations**, returned in statements as part of their assets for purposes of taxation, is valued for such assessment as other real estate.

**Assessments made by State**

- **Telegraph and telephone companies**, by the unit rule, the assessment so made is approved by the State executive council.
- **Railroads**: The right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds, and all other property used exclusively in the operation and maintenance of the railway; but not lands outside, nor the railway bridges across the Mississippi and Missouri Rivers, nor grain elevators, which are assessed by the local assessors. In assessing such property the council takes into consideration the gross earnings, etc., and proceeds generally upon the unit rule. The assessment so made is approved by the counties on a mileage basis. Railways report also the number of cars run by them but belonging to other companies, and these are similarly assessed by the executive council.
- **Freight lines and equipment companies** are assessed on the cars necessarily used in their business in the State less the value of all cars locally assessed and are taxed at the average rate of State and local taxation.
- **Non operative property**: Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and to telegraph and telephone companies, and railway bridges across the Mississippi and Missouri Rivers, and grain elevators are subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. 
- **Express companies** are assessed upon their property, including their shares of stock, by a unit rule, and this assessment is apportioned among the counties and townships on a mileage basis.
- **Private banks**: The aggregate actual value of moneys and credits of private banks, after deducting amount of deposits and debts, and the aggregate actual value of bonds and stocks, are assessed at 25 per cent of such actual value, not including real estate. Shares of stock of corporations, except those not organized for pecuniary profit, are assessed to the owners thereof at the place where its principal business is transacted. The amount of investments in real estate owned by them is deducted from the real value of such shares and the real estate assessed as other real estate.
- **Water and gas works, electric plants, and street railway property** are assessed where same are located; the actual value of the capital stock over and above that of the intangible property is assessed to the owner thereof.

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1 The State executive council, composed of the governor, secretary of state, auditor, and treasurer of state, constitutes the State board of review, and acts as a State board of valuation, and also fixes the rates for the levy of the State tax, the amount of which is designated by the general assembly.

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CITIES ARE ASSESSMENT AREAS EXCLUDED FROM THE TOWNSHIP AND COUNTY ASSESSMENT AREAS, BUT ARE, PRACTICALLY, DISTRICTS COORDINATE WITH TOWNSHIPS. THEY PROVIDE THEIR OWN ASSESSORS, WHOSE DUTIES ARE SUBSTANTIALLY THE SAME AS THOSE OF TOWNSHIP ASSESSORS, AND THEY MAY OR MAY NOT USE THE ASSESSMENT EMPLOYED FOR STATE AND COUNTY TAXATION.

LOCAL BOARDS OF REVIEW.

Sec. 4. Equalization.—The township trustees or city or town council act as a local board of review and adjust assessments between individuals; they also hear appeals. Appeals from their decisions lie to the district court.

The board of supervisors (elected for three years) of each county constitutes a county board of review and adjusts the assessments between the several townships, cities, and towns of the county. Appeals lie to the district court.

State Board.

The executive board acts as a State board of review and equalizes the assessments between the several counties, adding to or deducting from the valuation of each kind or class of property, so as to make the assessments equal.

Sec. 5. Tax rates.—The general assembly fixes the total amount to be raised for State purposes. The executive council annually determines the rate per cent on the valuation of the taxable property necessary to raise the amount fixed by the general assembly ($102,000,000, for each of the years 1921 and 1922). The rate so determined is levied by the county boards of supervisors.

In all taxing districts in the State, including townships, school districts, cities, towns and counties, where the people are authorized to determine by vote a rate of taxation required for any public purpose, such rate shall be estimated and based upon the adjusted taxable valuation of the taxing district for the preceding calendar year, and when the amount of tax such rate will raise has been computed it shall be stated and certified in dollars and not by rate to the county auditor and board of supervisors.

TAXES FOR STATE PURPOSES, HOW DETERMINED.

The county boards of supervisors fix the rates for the several purposes.

How Tax shall be fixed and certified.

For support of common schools, not less than 1 nor more than 3 mills: bridges, 5 mills (to be levied on property outside of cities of the first class); and in counties having a bonded debt of $10,000 or over, 1 mills; relief of United States soldiers, sailors, or marines, 1 mill; establishment of county hospital, 2 mills and 1 mill for improvements and maintenance; grading and building roads outside cities or incorporated towns, 2 mills; county expense fund, 3 mills; and for support of poor, 2 mills.

MUNICIPAL TAX RATES: LIMITATIONS.

The council of each city or town shall levy a tax for the purpose of defraying general and incidental expenses which shall not exceed 10 mills on the dollar, but an additional tax may be levied for the purpose of meeting a deficiency, which or the years 1921 and 1922 shall not exceed 2 mills in addition to the 10-mill levy.

Sec. 6. Collection.—Taxes are collected by the county treasurers, and are payable at any time between the first Monday in January and the 1st day of March; or one-half may be paid before March and the remaining half before the 1st day of September. If at least one half is not paid before the 1st day of April, the whole amount becomes delinquent as of March 1. In case the second installment is not paid before the 1st day of October, it becomes delinquent as of the 1st day of September. Delinquent taxes draw interest at 1 per cent a month, and on personal taxes not paid by the first Monday in December a penalty of 5 per cent is added in addition to the 1 per cent a month interest.
TAXES ON REAL ESTATE ARE A LIEN ON THE PROPERTY ON WHICH THEY ARE LEVIED, AND TAXES ON PERSONAL PROPERTY ARE A LIEN ON ANY REAL ESTATE OWNED, AND MAY BE COLLECTED BY DISTRESS AND SALE.

THE BOARD OF SUPERVISORS HAS POWER TO REMIT TAXES IN WHOLE OR IN PART FOR PROPERTY DESTROYED BY FIRE, TORNADO, OR OTHER CASUALTY, PROVIDED THE LOSSES ARE NOT COVERED BY INSURANCE AND SUCH PROPERTY HAS NOT BEEN SOLD FOR TAXES OR THE TAXES HAVE NOT BEEN DELINQUENT FOR 30 DAYS.

WHEN TAXES HAVE BECOME DELINQUENT AND THE OWNER OF THE PROPERTY HAS MOVED INTO ANOTHER COUNTY, LEAVING NO PROPERTY BEHIND OUT OF WHICH SUCH TAXES MAY BE PAID, THE AMOUNT OF TAXES DUE IS CERTIFIED TO THE TREASURER OF THE COUNTY IN WHICH THE OWNER THEN RESIDES OR HAS PROPERTY AND IS COLLECTED IN THE SAME MANNER AS OTHER TAXES WITH AN ADDITIONAL PENALTY OF 20 PER CENT. THE TAXES SO COLLECTED ARE REMITTED TO THE ORIGINAL COUNTY OF LEVY, BUT THE 20 PER CENT PENALTY IS RETAINED BY THE COUNTY COLLECTING IT.

SEC. 7. COUNTY AND MUNICIPAL POLL TAXES.—THERE IS A COUNTY POLL TAX OF 50 CENTS ON EACH MALE RESIDENT OVER 21 YEARS OF AGE. ALL RESIDENTS, EXCEPT THOSE DECEASED, WHO ARE ABLE-BODIED MALES BETWEEN THE AGES OF 21 AND 45 WHO ARE RESIDENTS OF A TOWNSHIP OUTSIDE THE CORPORATE LIMITS OF CITIES OR TOWNS MUST, BETWEEN THE 1ST DAY OF APRIL AND THE 1ST DAY OF SEPTEMBER, PAY TO THE ROAD SUPERINTENDENT TO BE CREDITED TO THE GENERAL TOWNSHIP ROAD FUND, A SUM NOT TO EXCEED $5, FIXED BY THE TOWNSHIP TRUSTEES AT THEIR APRIL MEETING. EACH PERSON MAY AT HIS OPTION PERFORM TWO DAYS LABOR IN LIEU OF THE PAYMENT OF THIS TAX. IF THE TAX IS NOT PAID OR LABOR PERFORMED BY SEPTEMBER 1, IT IS CERTIFIED TO THE COUNTY AUDITOR AND ENTERED ON THE TAX LIST AND COLLECTED AS ORDINARY COUNTY TAXES ARE COLLECTED. THE TAX IS A LIEN ON ALL REAL PROPERTY OF THE DELINQUENT, AND IN CASE OF FAILURE TO PAY, THE ROAD SUPERINTENDENT MAY RECOVER BY AN ACTION BEFORE THE JUSTICE OF THE PEACE. NO PROPERTY OR WAGES BELONGING TO SUCH PERSON SHALL BE EXEMPT.

CITIES AND TOWNS HAVE POWER TO PROVIDE THAT ALL ABLE-BODIED MALE RESIDENTS BETWEEN THE AGES OF 21 AND 45 YEARS SHALL PAY EACH YEAR A SUM TO BE FIXED BY THE CITY OR TOWN COUNCIL NOT TO EXCEED $5. ALL HONORABLY DISCHARGED SOLDIERS, SAILORS, OR MARINERS ARE EXEMPT. IN CASE OF FAILURE TO PAY SUCH AMOUNT, IT MAY BE RECOVERED BY COURT ACTION ON THE PERSONAL PROPERTY OR WAGES OF THE DELINQUENT AND SHALL BE A LIEN ON HIS REAL PROPERTY IF HE OWNS SUCH.

SEC. 8. INHERITANCE TAX.—THE ESTATES OF ALL DECEASED PERSONS TRANSFERRING SUBCONSISTING OF REAL, PERSONAL, OR MIXED PROPERTY OR ANY INTEREST IN OR SUBJECT TO TAX.

INCOME FROM SUCH ESTATE, AT THE DEATH OF THE DECEDENT OWNER WITHIN THIS STATE, SUBJECT OR WHICH BECOMES SUBJECT TO THE JURISDICTION OF THE COURTS OF THE STATE; PROPERTY OF SUCH DECEDENT SITUATED OUTSIDE THE STATE (EXCEPT REAL ESTATE PASSING IN FEE FROM THE DECEDENT OWNER) WHICH SHALL PASS BY WILL, STATUTES OF INHERITANCE, DEED, GRANT, SALE, GIFT OR TRANSFER MADE IN CONTEMPLATION OF DEATH AND INTENDED TO TAKE EFFECT AFTER THE DEATH OF THE GRANTOR; PROPERTY PASSING UNDER POWER OF APPOINTMENT; PROPERTY HELD JOINTLY, OR UNDER CONTRACT OF AGREEMENT; THAT PORTION OF PROPERTY WHICH HAS BEEN DISPOSED OF WITH THE REQUEST, SECRET OR OTHERWISE, THAT IT SHALL PASS ON THE DEATH OF THE DECEDENT TO THOSE WHO, IF RECEIVED DIRECT, WOULD BE TAXED ON THEIR SHARES, SHALL BE SUBJECT TO THE INHERITANCE TAX.

THE TAX IMPOSED SHALL BE FOR THE USE OF THE STATE AND SHALL BE DUE AT THE DEATH OF THE DECEDENT OWNER AND PAYABLE WITHIN 12 MONTHS THEREAFTER. IF NOT PAID IN THAT TIME, THE TAX BECOMES DELINQUENT AND BEARS 8 PER CENT INTEREST, UNLESS IN VIEW OF UNAVOIDABLE DELAY, THE TIME BE EXTENDED BY THE STATE TREASURER NOT EXCEEDING THREE YEARS, IN WHICH CASE IT SHALL BEAR 6 PER CENT INTEREST FROM THE EXPIRATION OF 12 MONTHS FOR SUCH EXTENDED TIME. THE TAX IS A LIEN UPON THE ESTATE FOR 5 YEARS AFTER BECOMING DUE, EXCEPT THAT THE FIVE YEARS LIMIT SHALL NOT APPLY TO ESTATES OR BENEFICIARIES EMBRACED IN "CLASS B," IN CASES WHERE DECEDED DIED PRIOR TO THE TAKING EFFECT OF THE ACT. (MARCH 19, 1921.)
**TAXATION AND REVENUE LAWS—IOWA.**

**Tax rates.**

The tax rates are as follows:

Class A.—When the property passes to the wife or husband of the deceased, in excess of the distribution share of such surviving spouse, grantor, donor, or vendor, or to the father or mother or to any child or lineal descendant of such decedent, grantor, donor, or vendor, including a legally adopted child or illegitimate child entitled to inherit under the laws of this State, the tax imposed shall be on the individual share so passing and shall be as follows: One per cent on any amount in excess of $15,000 up to $30,000; one and one-half per cent in excess of $30,000 up to $45,000; two per cent on $45,000 up to $90,000; two and one-half per cent in excess of $90,000 up to $300,000; three per cent in excess of $300,000 up to $1,000,000; four per cent in excess of $1,000,000 up to $1,500,000; five per cent in excess of $1,500,000 up to $2,400,000; six per cent in excess of $2,400,000 up to $3,600,000; seven per cent on all sums in excess of $3,600,000.

Class B.—When the property passes to any person, firm, corporation, or society other than those designated in class A, the rate of tax shall be as follows: Five per cent on any amount up to $100,000; six per cent in excess of $100,000 up to $250,000; seven per cent on all amounts in excess of $250,000; but property passing to aliens, nonresidents of the United States, shall be subject to a tax of 20 per cent; if foreign beneficiaries are brothers or sisters of the decedent owner or those described in class A, the tax shall be 10 per cent.

**Exemptions.**

Debts, certain taxes, costs of administration, and the following exemptions are allowed:

When the net value of the estate passing to those named in class B, after deducting the debts, does not exceed $1,000; when passing to educational or religious societies or institutions; when passing to public libraries, art galleries, or hospitals not operated for gain; or to cemetery associations or societies within the State organized for public charity; or to municipal corporations for purely public purposes; bequest for the care and maintenance of the cemetery or burial lot of the decedent or his family and bequest not to exceed $500 in any estate of a decedent for the performance of a religious service for or in behalf of the decedent or any person named in the will of such decedent.

In each county the court appoints three resident freeholders annually to appraise the property subject to this tax and may also appoint special appraisers in any given case. The appraisement of estates in remainder or deferred interests are not made until the determination of the prior estate, except on request of the parties in interest, to remove the lien thereon. The appraised value shall always be the market value in the ordinary course of trade. The taxable value of annuities, life or term, deferred or future estates, is computed at the rate of 4 per cent per annum of the appraised value of the property in which such estate or interest exists, or is founded.

**Appraisers.**

**Certain corporations taxed on gross receipts.**

**Licenses required by State.**

**On certain business activities.**

- Cigarettes, sale of: Class A, on cigarettes weighing not more than 3 pounds per thousand, one mill on each cigarette; class B, more than 3 pounds per thousand, two mills; class C, on cigarette papers or wrappers in packages, books, or sets; on each such package, book, or set containing more than 25 but not more than 50 papers, one-half cent; more than 50 papers but not more than 100, one cent; more than 100 papers, one-half cent for each 50 papers; class D, on tubes, one cent for each 50 tubes. On each package, etc., shall be affixed a suitable stamp denoting the tax thereon. The treasurer of State sells the stamps only to dealers holding permits, and the moneys so received are turned into the general fund of the State.
- Drugs, Itinerant vendor of, $100.
- Feeding-stuffs, sale of concentrated commercial: Inspection fee, 10 cents per ton, but a license fee of $100, in lieu of such inspection fees, must be paid in the case of condimental, patent, proprietary, or trade-marked stock or poultry foods.
- Fertilizers, sale of: Each brand, $3.
- Food-producing establishment, permit to conduct any, $3.
- Milk, permit to sell in any municipal corporation other than for manufacturing case, $1.
- Money, license to loan ($50 or less in amounts), $100 annually.
- Poultry, on foot, each county, $25.
- Restaurant, license to conduct, $3.
- Sewers, license to manufacture, hog cholera, $25; for other domestic animals, $15; for instruction in its use, $5.
- Warehouses, license to conduct cold-storage and refrigerating, $25.
2. Occupational and professional licenses for which examinations are generally required by State boards of examiners.

**Accountant, certified public:** $25.

**Chiropractor, examination:** $10; reexamination, $10; reciprocity certificate, $50, renewal, $2.

**Dentist, examination:** $30, reciprocity certificate, $25; certificate of qualification to practice in another State, $5, recording, $1, renewal, $2.

**Embalmer, examination:** $1, renewal annually, $1; embalmer registered in another State, which State has similar requirements for qualifications, and recognizes the license of this State as sufficient qualification to practice, license, $10, local registration also required.

**Nurse, registered—Application for examination:** $1, if successful, and additional fee of $1 for license; license for person registered in another State, $10

**Osteopath, examination:** $5, fee of examination, $10, license, $1, recording, $50, renewal, $2.

**Veterinary medicine, surgery, and dentistry—Examination:** $5, if successful, and additional fee of $5 for license; license for person registered in another State, $25. Itinerant osteopath, in addition to license fee, $250

**Chiropodist, examination:** $15; reexamination, $10, reciprocity certificate, $50,

**Pharmacist, examination:** $5, fee of examination, $10, license, $2.

**Physician, examination:** $5, reciprocity certificate, $25; itinerant physician, $25

**Teachers, school teachers’ certificate:** $2, diploma, $5, renewal of certificate of specified classes, $3 for life certificate.

For aid and support of an institution for training of teachers for rural schools, a fee of $1 is to be paid for examination for graduation, and $1 for later examination in certain subjects.

**Teachers’ certificate for county high school—Examination fee:** $1.

**Veterinary.** Medicine, surgery, and dentistry—Examination, $15, registration fee, $5; renewal, $1.

3. Miscellaneous licenses.

**Dead animals, disposal of:** License, $25; certificate for place of disposal, $25.

**Fish and game—Fishing license in State boundary rivers—301 feet of water, $10, for each additional hundred feet, $1, less than 100 feet lead, $1; bait net, dip net, etc., 50 cents, 300 linear feet of trammel net, $5, metal tags, 10 cents each, general license to fish, nonresident, $2; Local license, resident, $1; nonresident, $2; Game bird, breeder’s license, $2.

**Homes, inspection of:** If containing 15 rooms or less, $4; 15 to 31 rooms, $6, 31 to 75 rooms, $8, 75 rooms and more, $10.

**Motor vehicles—Annual registration:** 1 per cent of value as fixed by the executive council plus 40 cents for each 100 pounds of weight, in no case less than $1; after motor vehicle has been registered five times the rate shall be based on one-half the value. Trailers weighing less than 1,000 pounds or with a loading capacity of less than 1,000 pounds are not subject to a license fee, trailers with capacity of one-half ton, but not exceeding 1 ton, $10, 1 to 2, $15, 2 to 3, $20, 3 to 4, $25, 4 to 5, $30, 5 to 6, $35, 6 to 7, $40, 7 to 8, $45, 8 to 9, $50, 9 to 10, $55, 10 to 12, $60, 12 to 20, $75. Motor cycle $5 annually; after five registrations $10 annually.

**Motor boats on inland waters:** Inspection of, $1; steamboats, 20 passengers or less, $5; more than 20 passengers, $10; license of pilot or engineer, $3.

**Public nuisance, property adjudged to be a:** Tax, $200.

**Stallions, jacks, and pedigreed or registered steers—Examination:** $5, if successful, and additional fee.

**Agricultural tests.** (See page 127). Certified copies, $2.

**Charitable organizations.** $1 for license at time of qualifying and a $2 annual filing and license fee.

**Cooperative associations.** Organized for the purpose of conducting any agricultural, live-stock, horticultural, dairy, mercantile, mining, manufacturing, or mechanical business of $10 for filing articles of incorporation and $5 for filing an amendment. If capital stock is less than $750, such fees are, each, $1; if such associations are without capital stock and not for pecuniary profit, and act as a cooperative society only for its members, fee is $2 for filing articles of incorporation and $2 for filing amendment.

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Merchants: Any temporary or transient merchant shall pay a county license of $20. A huckster's or peddler's vendor's license may be transferred for $1; license fees, $25; permit to sell wholesale to merchants, $20. Not to persons selling a huckster's wagon, nor to persons selling their own work or production either by themselves or employees.

Registering name of farm and description of the land to which such name applies, $1. Cancellation of name, 25 cents.

A large number of fees are collected by the clerk of the district court. Among them being fees in settlement of estates as follows: Estate valued at $3,000 or less, $3; between $3,000 and $5,000, $5; $5,000 to $7,000, $8; $7,000 to $10,000, $10; $10,000 to $25,000, $15. For each additional $25,000 or fraction thereof, the further sum of $10.

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20 per cent is added together with 1 per cent per month thereafter until paid, to be collected as other delinquent taxes are collected. The tax goes to the general fund of such city or town.

The board of supervisors in each county in all territory outside any city or town, has the same powers to license as are granted to town councils. Cities generally have power to license and tax auctioneers, billiard and pool tables, billiard saloons, billposters, bowling alleys, circuses, dance halls, eating houses, hotels, inspection of steam boilers, itinerant doctors, jitney busses, junk dealers, keepers of intelligence or employment offices, menageries, pawnbrokers, peddlers, plumbers, restaurants, scavengers, shooting galleries, shows, stationery engineers, and theaters.

Sec. 11. No income tax.—There is no income tax in this State.

Sec. 12. School revenues.—There are two State school funds, the permanent and temporary. The permanent fund, the interest of which only can be appropriated for school purposes, consists of 5 per cent of the net proceeds of the sale of public lands of the State, which is paid to the State treasurer and apportioned by the State auditor among the several counties, taking into consideration the amount of the permanent school fund in possession of and constantly loaned by the counties, the proceeds of the sale of 500,000 acres of land granted the State by an act of Congress in 1841; the proceeds of all intestate estates escheated to the State, and the proceeds of the sale of the sixteenth section in each township. The proceeds of all land sold and all sums due from escheats are payable to the treasurer of the county in which the lands or escheated estates are situated. The temporary fund, which is received and appropriated in the same manner as the income from the permanent fund consists of fines, forfeitures, and the proceeds of the sale of lost goods and estrays. The State school moneys are distributed to the districts in proportion to the number of youths between the ages of 5 and 21 years.

Under statutory provisions the county is required to levy a tax of not less than 1 nor more than 3 mills for the support of the common schools. The county may make an additional levy of not to exceed 2 mills for the support of county high schools.

The remainder of the school revenues are raised by taxation in township school districts and in subdistricts. The amount to be raised is determined by the school board or by a vote of the district and is levied by the county supervisors.

Sec. 13. Drainage and levee districts and improvements.—The board of supervisors of any county shall have jurisdiction and power to establish a levee or drainage district on the petition of the landowners and upon examination and presentation of plans by a competent engineer, and if approved, may proceed to levy assessments on the property benefited (in the ratio of the benefits received) to raise funds for its development.

The board of supervisors of any county may locate, and cause to be constructed levees, ditches, or drains or change the course of any water course whenever such action will be conducive to the public health, convenience, or welfare. A petition shall be filed in the office of the county auditor, by a majority of the landowners affected by such improvements, accompanied by a bond to cover expenses in case of failure. After examination of conditions and approval the board establishes the improvement and places a competent engineer in charge. The improvement is divided into suitable sections and is developed as planned. Assessments are made to cover expenses or bonds may be issued to be met by sufficient assessments for payment of principal and interest of such bonds.

In any case where the United States may undertake the work of building a levee along or near the bank of a navigable river forming a part of the boundary of this State, the board of supervisors of any and every county through which such levees may pass shall have the right and power to aid in establishing and maintaining the same and proceed in the usual manner for the development of the improvement as to assessment of taxes or issue of bonds.
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**Taxation to be at uniform rate, without deduction.**

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**Taxation of banking property (sec. 2).**

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**State tax (sec. 3).**

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**Tax for specific object (sec. 4).**

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**State may contract public debts, but such debts shall never exceed $1,000,000 except as hereinafter provided.**

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**What shall constitute perpetual school fund?**

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**Universally fund**: tax for State educational institutions (sec. 7).

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**Property subject to taxation: real and personal property.**

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**Real property.**—Land and improvements, mines, minerals, quarries, mineral springs and wells, and rights and privileges appurtenant thereto, but certain real estate of railroads is treated as personal property.

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**Personal property.**—Every tangible thing subject to ownership not forming part of real estate; oil and gas leases; wells and materials therein; capital stock, undivided profits, and all other assets of every company, incorporated or unincorporated, and every share...
or interest in such stock, profits or assets, provided the same is not included in other personal property subject to taxation or listed as the property of individuals; every share or interest in any vessel or boat used in navigating any of the waters within or bordering on the State, whether such vessel or boat shall be within the jurisdiction of the State or elsewhere; and all "property" owned, leased, used, occupied or employed by any railway or telegraph company or corporation within the State, situated on the right of way of any railway.

Exemptions are:

1. All public property.
2. Churches and school houses, if not used for profit, together with furniture and books.
3. Parsonages and not exceeding one-half acre of ground.
4. Buildings and grounds not in excess of 5 acres, together with books, furnishings, and equipment of literary, educational, scientific, religious, benevolent, and charitable associations.
5. Cemeteries.
6. Property of the Young Men’s Christian Association and Young Women’s Christian Association if used exclusively for the moral improvement of men and women.
7. Moneys and credits of universities, colleges, academies, or public schools or of religious, literary, scientific or benevolent, and charitable institutions.
8. Fire apparatus and buildings used therefor.
10. Wearing apparel of every person.
11. Family libraries and school books up to $50 in value.
12. Personal property not exceeding $500 in value of each family.
13. Meeting hall and not to exceed one-half acre of land with books, furnishings, and the like of any post of any organization of honorably discharged soldiers, sailors, and marines of the United States.
14. Reserve and emergency funds of fraternal beneficiary societies.
15. Buildings and one-half acre of land used exclusively by college societies as literary halls or dormitories.

State, county, city, school district, and municipal bonds of the State of Kansas need not be listed for taxation.

Sec. 3. Assessment.—There is but one assessment for State, county, and municipal purposes. The assessment is begun by the county assessors 1 and completed or assembled by the county clerk, and refers to the 1st day of March. With the exception of property in cities of the first and second class, which may be assessed annually, real property and improvements are assessed once in four years, in the even-numbered years. In the intervening years the assessment is changed to meet the changes in improvements. Personal property is assessed annually.

Every person of full age and sound mind is required to furnish the assessor a sworn list of all his property and of all property held by him in trust, including the value which, however, is not binding on the assessor who is required to determine the true value in money from actual view and inspection. Failing to submit a sworn statement except in cases of sickness or absence, or submitting a false statement, constitutes a misdemeanor, punishable by a fine of not less than $50 nor more than $5,000. It is further provided that the assessment of such persons as is returned by the assessor shall be increased 50 per cent. Refusal to be sworn or to answer questions is punishable by a fine of not more than $1,000 nor less than $100. In the case of railroads, the penalty is $1,000; telegraph, telephone, and pipe-line companies, $500 and $100 per day after March 20; and express companies, $500 and $100 per day after May 31.

Personal property which has escaped taxation within five years is listed at twice its real value for each year not taxed.

Other provisions relating to the assessment are as follows.

Corporations in general are assessed as are natural persons, but railroads, including street railways, electric lines, express companies, telegraph and telephone, and oil or gas pipe lines operated in more than one county are assessed annually by the State tax commission 2 on the basis of a detailed statement as to amount, kind, and value of property which has escaped taxation within five years is listed at twice its real value for each year not taxed.

Property exempt.

Bonds that need not be listed.

One assessment for all purposes and personal property, when assessed.

List must be submitted by taxpayer; penalties.

50 per cent added to untaxed personality.

1 The county assessor is elected for a term of two years. In counties of less than 50,000 inhabitants the county clerk is ex officio county assessor. The county assessor appoints his deputies with the consent of the county commissioners; in townships he appoints the township trustees as deputies. In cities of the first and second class the assessor, with the consent of the county commissioners, appoints a sufficient number of deputies to assess the property in such cities.

2 The State tax commission is composed of three commissioners appointed by the governor for a term of four years. The commission has general supervision over the assessment and collection of taxes and acts as a board of assessment of property of public utilities as stated above. The commission also constitutes the inheritance-tax commission.
property, furnished by the companies, the assessment so made being apportioned to the counties, cities, and townships in which the property lies on an average valuation per mile. The assessment by the State tax commission covers only the property necessarily used in daily operations, other property being assessed by the local assessors.

The property of telephone companies and of companies operating oil or gas pipe lines in one county only is assessed by the local assessors.

For companies, when incorporated, are assessed on the actual value of their capital stock when not incorporated, on the value of their property on the basis of reports furnished to the tax commission. If no report is furnished, the commission assesses them to the best of its ability, adding 50 per cent as a penalty. If the tax is not paid by December 30, an additional 10 per cent is imposed. All of this tax is paid into the State treasury for State purposes.

Shares of stock in banks, building and loan associations, loan and investment companies, and mutual fire and life insurance companies are listed for taxation by the officials of the companies and the county assessors, and are taxable in the city or township where located. Real estate is assessed where located and the value thereof deducted from the capital stock as assessed.

In every state other than the owner of the land. Mortgages are assessed as other property.

Sec. 4. Equalization.—The State tax commission, which constitutes a State board of equalization, equalizes assessments between persons, firms, or corporations of the same assessment district, between cities and townships of the same county, and between different counties of the State; it also equalizes the valuations of the classes of property assessed by the commission. The valuations fixed by the State board must be used as the basis of local taxes. The county board of equalization (composed of the board of county commissioners) equalizes the assessment of real property in the county, but appeal from its decisions may be taken to the State board of equalization.

At least once in every two years the State tax commission calls the county assessors together for conference and instruction with a view to securing greater equality.

Sec. 5. Tax levies for 1922 and 1923.

The State tax levies for the fiscal years ending June 30, 1922, and 1923, have been fixed by the legislature at sums not exceeding $8,500,000 and $7,000,000, respectively, to be raised by an annual tax on all taxable property in the State and to be collected and apportioned by the proper officers.

An annual levy on all taxable property in the State is levied in sufficient amount to pay off in 20 years indebtedness incurred in the eradication of the foot and mouth disease. A bond issue to provide funds for payment of compensation to veterans of the World War has been authorized, payable within 26 years and bearing interest at not more than 5 per cent. To redeem these bonds at maturity and pay the interest thereon, an annual tax in sufficient amount is levied upon all taxable property in the State.

The county commissioners determine the amount of money to be raised annually for county purposes, and the county clerk computes the rate on each $100 of assessed valuation. These rates are graduated according to assessed valuation from 3½ mills on the dollar when the assessed valuation is $5,000,000 or less to 1½ mills in counties having an assessed valuation of more than $100,000,000.

Special county tax rates.

Agricultural fair.—If voters approve, bonds not to exceed $150,000 in amount and payable within 20 years with interest at 5 per cent, may be issued for permanent improvement of fair grounds. An annual tax is levied in sufficient amount to pay the interest on and redeem such bonds at maturity. A tax of one-fourth of 1 mill may also be levied for the payment of premiums at such fairs. In lieu of a bond issue, county commissioners may levy a tax, if voters approve, of 1 mill for the purchase of fair grounds. In counties of less than 15,000 population and having the county seat in a city of the first class with less than 25,000 population or in a city of the second class a tax of one-half of 1 mill may be levied for county fair purposes.
TAXATION AND REVENUE LAWS—KANSAS.

County duties, grants, or water courses—Any county which has constructed such improvements may levy a tax sufficient to maintain and keep the same in repair.

County farm burials for giving instruction in agriculture and home economics.—Tax at such a rate as may be necessary.

Home for dependent children.—In counties of 50,000 or more population, 3 cents per $100 of assessed valuation for construction and 1 cent for maintenance.

Hospital fund.—One-half of 1 mill for improvement and maintenance of any public hospital in addition to taxes for establishment.

Levies.—Bonds may be issued and special assessments may be levied against lands benefited for construction of county levees.

Libraries.—One-half of 1 mill for establishment and maintenance of free public libraries.

Public buildings.—Building courthouse and jail in counties of 10,000 or less population, 1 mill; and in counties of 10,000 to 63,000, one-fourth of 1 mill. For erecting and maintaining county courthouse in counties of 110,000 or more population, bonds not exceeding $1,000,000 in amount, payable within 15 to 30 years with interest at not more than 6 per cent per annum, and such amount as may be necessary to pay the interest and redeem the principal of such bonds, to be levied on all the taxable property of the county. For erection or repair of county buildings in counties having a taxable valuation of $18,000,000 to $23,000,000, $4 mills. Completion of building and equipping county courthouses, in counties of less than 10,000 population, 14 mills. Purchase of furniture and fixtures for courthouse and jail in counties of over 60,000, one-fourth of 1 mill for a period of 2 years.

Roads and bridges—Building, repairing, maintenance, and improvement of state and county roads, 1 mill, which may be increased to 3 mills if voters so elect. For improvement of county roads and city streets connecting therewith, bonds may be issued bearing interest at not to exceed 5 per cent, the principal and interest of such bonds to be paid by an annual tax on all taxable property of the county and on lands within the benefit districts according to the apportionment of the cost. For construction and repair of bridges having a city or town as its lowest rate, 1 mill. For bridge purposes in counties having a city of the second class of not less than 10,000 population, 2 mills. For providing fund for building and repairing bridges and repairing county buildings in counties of an assessed valuation of $40,000,000, one-half of 1 mill. For rebuilding or repaving streets in cities or towns, one-half of 1 mill. For building, repairing, and maintaining bridges, in counties with assessed valuation of $35,000,000 to $40,000,000, 3 mills for a period of 5 years. Rebuilding bridges destroyed by fire or flood, in counties having a population otherwise not containing a city of the second class, 1 mill.

Support of the poor.—One-half of one mill, in counties with a population of 39,000 to 45,000 in which a city of 19,000 to 35,000 population is located.

Counties, cities, and townships may issue bonds to aid in the construction of railroads, such bonds to run for not more than 30 years, with interest at not more than 6 per cent, and may levy an annual tax in sufficient amount to pay the principal and interest of such bonds, which may not exceed in amount 20 per cent of the assessed valuation of the property in the county, city, or township.

Counties, cities, and townships may issue bonds payable in 10 years and not exceeding 2 per cent of assessed valuation of property for the purpose of erecting military memorials; a sufficient annual tax to be levied to meet the principal and interest of such bonds. In lieu of a bond issue a special tax of one-fourth of 1 to 2 mills may be levied annually until the amount required has been collected.

Any board authorized to levy taxes in any taxing district may issue warrants and increase the tax levy not exceeding 25 per cent of the rates limited by law when such rates are not sufficient to raise funds necessary for general maintenance expenses for the current tax year.

Counties, cities, boards of education, school districts, townships, and all other municipal corporations of the State are authorized to fund and refund their indebtedness by issuing bonds payable within 10 years and bearing interest at not more than 6 per cent per annum.

Taxes for township expenses may be levied by the trustees, with the concurrence of the county commissioners, at not exceeding three-fourths of 1 mill on the dollar of assessed valuation, and for certain specific purposes at not to exceed the following rates:

Cemeteries.—One-fourth of 1 mill for improvements and upkeep, and 2 mills for period of five years for maintenance of chapel in connection with cemetery. A tax of 1 mill may be levied for purchase of land for cemetery purposes.

Community building.—Any township in which a city of the third class and a county high school are located may construct and maintain a community building and issue bonds therefor to the amount of $15,000, payable within 10 years and bearing interest at not to exceed 6 per cent per annum. For payment of the interest on and refunding the principal of such bonds, an annual tax of 2 mills may be levied annually upon all property in the township.

Judgments against township—3 mills

Public library.—3 mills for maintenance of free public library if voters so elect.

Parks.—Any township may issue bonds not exceeding in amount 2 per cent of the assessed value of the property in the township and payable within 20 years, with interest at not more than 6 per cent, for public parks and cemeteries, and may levy an annual tax to pay the interest on and provide a sinking fund for such bonds. An annual tax of 2 mills may also be levied for maintenance.

Roads and bridges.—For road purposes, 3 mills, 75 per cent of the tax proceeds being spent on township roads of mineral and highway routes, and 25 per cent on improvement of public roads and highways, three-fourths of 1 mill. When any county has decided, by a majority vote of the electors, to adopt the provisions of the county road unit system, the board of county commissioners is authorized to increase the levy for road purposes to 3 mills and the levy
for bridge purposes to 31 mills, and to receive from the township officials all road and bridge funds, motor vehicle license funds, and poll tax funds. A township or two-townships jointly in a county having a population of not less than 5,000 nor more than 4,000 inhabitants may vote to issue bonds, payable within 20 years, with interest not exceeding 6 per cent, for the construction or repair of bridges, the cost of each bridge to be not less than $100 nor more than $200,000. Upon issuing such bonds the township board is required to levy an annual tax to meet payments of the principal and interest of the bonds.

Township hall.—Bonds may be issued payable in 10 years, with interest not exceeding 6 per cent, and an annual tax sufficient to meet the principal and interest of such bonds may be levied by the township board.

**Municipal Tax Rates, How Fixed in Cities of First Class.**

Municipal rates are fixed within certain statutory limitations by the mayor and councilmen or commissioners in cities, or in cities which constitute school districts (for school purposes) and in school districts by the boards of education and school boards.

(1) Cities of the first class (cities of over 15,000 population):

Levies for the following purposes may not exceed: For general expenses, in cities of 60,000 to 80,000, 5 mills; 80,000 to 90,000, 6 mills; 90,000 or less, one-half of 1 mill. Water fund, one-half of 1 mill. Library fund, one-fourth of 1 mill; in cities of 40,000 or less, one-half of 1 mill. Lighting fund, in cities of 40,000 to 80,000, six-tenths of 1 mill. Bridge fund, in cities of 40,000 to 80,000, one-half of 1 mill. Two-platoon fire fund, in cities of 40,000 to 60,000, one-half of 1 mill. In cities of 40,000 or less, general improvement fund, except improvements for which special assessments are levied, 2 mills. Payment of principal and interest of bonds, such tax as may be necessary. All other levies authorized by statute are limited to one-fourth of the rates so authorized.

**Special Taxes in Cities of First Class.**

Special taxes may be levied in cities of the first class at not to exceed the following rates:

- Buildings for marketing or exhibition of stock or agricultural products.—In cities of over 40,000 population, if voters so elect, bonds may be issued for construction of such buildings, payable within 40 years, with interest not exceeding 5 per cent, principal and interest of such bonds to be paid from funds derived from annual taxation.
- City halls.—Cities of the first class having a population in excess of 500,000,000, may issue bonds for the erection and equipment of city halls and extensions to same, such bonds not to exceed in amount 2 mills on the dollar of assessed valuation, to be payable in not less than 10 nor more than 30 years, with interest not exceeding 5 per cent. A sufficient annual tax must be levied to pay the principal and interest of such bonds.
- Coal mining for operating city owned utilities.—Cities of 5,000 or more inhabitants may issue bonds payable within 30 years with interest not exceeding 5 per cent for such purpose, and the city council shall levy annually a sufficient tax to pay the interest on and provide a sinking fund for such bonds if revenues derived from the mining operations do not prove sufficient.
- Day nurseries, maintenance of.—In cities of 20,000 to 30,000 population, three-tenths of 1 mill.
- Fire department and purchase of equipment.—In cities of less than 35,000, 23 mills.
- Firemen's pension fund.—In cities of more than 30,000 population, one-tenth of 1 mill.
- Pipe organ, purchase of.—In cities of over 40,000 owning an auditorium, one-eighth of 1 mill.
- Public health nursing associations incorporated in city.—In cities of less than 85,000 one-half of 1 mill for maintenance of such associations.
- Public libraries.—If voters approve, in cities of 40,000 or more, one-fourth of 1 mill: other cities, 1 mill.
- Rest rooms.—In cities of 50,000 or less, one-half of 1 mill.
- Sewage disposal plants.—In cities of less than 50,000, one-half of 1 mill for maintenance and operation.
- Streets and bridges.—In cities of less than 20,000, 11 mills for repairing and maintaining paved streets. Cities of 15,000 to 65,000 may improve and pave certain streets and alleys, and charge the cost thereof, one-third to the city at large and two-thirds to the lots, tracts, pieces, and parcels of land benefited. Cities of over 65,000 may, for the purpose of maintaining public bridges or viaducts, issue bonds payable in not less than 10 nor more than 30 years, with interest not exceeding 6 per cent. In such case the city is required to levy taxes each year sufficient to pay the interest on and make provision for the redemption of the bonds at maturity.

**Municipal Bonds in Cities of First Class.**

Bonds which may be issued by cities of the first class for municipal purposes are payable in 10 to 60 years and bear interest at not exceeding 5 per cent per annum. The city must levy each year sufficient taxes to pay the principal and interest of such bonds as they mature.

The bonded indebtedness in cities of the first class having a population of 50,000 or more, except for special improvements and for severe, can not exceed 5 per cent of the assessed value of the taxable property; and 10 per cent including bonds issued for special improvements.

(2) Cities of the second class (2,000 to 15,000 population):

Cities with an assessed valuation of $3,000,000 or less are restricted in their tax levies to the following: General revenue fund, 31 mills; street lighting, 2 mills; opening and grading streets and building bridges, 2 mills; water fund, 2 mills; park contingent fund, two-tenths of 1 mill; library fund, four-tenths of 1 mill.
Special taxes may be levied in cities of the second class at not to exceed the following rates:

**Bridges**—Cities of not less than 8,000 nor more than 11,000 in counties having a population of 21,000 to 23,000 are authorized, if voters approve, to build and repair bridges located entirely within the corporate limits of the city and may issue therefor bonds not to exceed $100,000 in amount in addition to other bonded indebtedness. These bonds shall not run for a longer period than 20 years nor bear interest at more than 6 per cent per annum and there shall be levied annually a sufficient tax to pay the interest on and redeem such bonds when they mature. In addition to such bond issue the city may levy annually for a term of not exceeding five years a tax of not more than 2 mills for the purpose of creating a fund with which to pay the cost of such improvements or any part thereof.

**Charity hospitals**—In cities of 6,000 to 10,000, three-tenths of 1 mill, 3,000 to 6,000, 1 mill. Equipping, maintaining, and improving city hospitals, 8 mills.

**Library**—In cities of 2,000 to 3,000, 1 mill.

**Municipal bond for free musical concerts**—Two-tenths of 1 mill, if voters approve.

**Public health nursing associations**—One-fifth of 1 mill for maintenance.

**Public parks**—1 mill.

Sprinkling of streets and disposal of garbage.—One-half of 1 mill.

**Sprinkling of streets and disposal of garbage**—Cities of not less than 7,000 population and having an assessed valuation of $4,000,000 or more may issue bonds payable within 10 years, with interest at 5 per cent, for repaving or resurfacing streets and highways, and may levy an annual tax sufficient to pay the interest on and provide a sinking fund for such bonds.

Cities of the second class may enact ordinances for the opening and improvement of streets, alleys, sidewalks, and for the construction and maintenance of an incinerating plant for the sanitary disposition of garbage, and may issue therefor special improvement bonds to be paid from the annual assessments upon all the taxable property of the city in addition to all other taxes and assessments. These special improvement bonds are payable within 20 years and bear interest at not more than 6 per cent per annum.

All cities of the second or third class are generally authorized to fix the levy for any one year at a rate not exceeding the following:

For general revenue fund, 3 mills; opening, widening, and grading streets, building bridges and sewers, 3 mills; park contingent fund, 1 mill; library fund, 1 mill; street lighting, 2 mills; establishment and maintenance of rest rooms, one-half of 1 mill; water hydrants, one-half of 1 mill; maintenance of fire department, 2 mills.

All other levies authorized by statute are limited to one-fifth of the rates so authorized.

Cities of the second or third class may levy special taxes at not to exceed the following rates:

**Cemeteries**—One-fourth of 1 mill for permanent improvements and upkeep. Cities that own cemeteries lying outside the city limits may issue bonds for improving roads or streets connected with cemeteries, such bonds to be payable within 10 years and to bear interest not exceeding 5 per cent.

**Fire department**—One-half of 1 mill.

**Public buildings**—If voters approve, bonds may be issued for construction purposes, payable within 20 years and bearing interest at 5 per cent, to be paid by annual taxes.

**Parks and playgrounds**—Special improvement bonds for construction and maintenance may be issued, such bonds being payable within 20 years with interest at not more than 6 per cent. These bonds are redeemed by special assessments against property benefited.

The total bonded indebtedness of any city of the second or third class for all purposes shall at no time exceed 25 per cent of the assessed value of the taxable property.

(3) Cities of the third class (2,000 or less population):

A tax for general revenue purposes may be levied at not to exceed 10 mills or 4 per cent of the taxable property in the city.

Special taxes may be levied at not to exceed the following rates:

**City halls**—If voters so approve, bonds for construction of city halls may be issued for not more than $5,000, payable within 10 years with interest not exceeding 4 per cent. A sufficient tax to pay the interest on and provide a sinking fund for such bonds must be levied annually.

**Free rest room and reading room**—If voters approve, four-tenths of 1 mill for establishment and maintenance.

**Lighting purposes**—1 mill.

**Park purposes**—3 mills.

**Municipally owned utilities**—Bonds may be issued payable within 20 years with interest at not more than 5 per cent to fund indebtedness incurred for the completion of such utilities, and a sufficient tax to pay the interest on and provide a sinking fund for the redemption of such bonds at maturity may be levied annually.

Special improvements or streets, avenues, alleys, and repair and reconstruction of sidewalks may be authorized by city council and paid for out of special assessments on property benefited. Bonds payable within 50 years and bearing interest at not to exceed 7 per cent may be issued.
Cities of the first, second, or third class of less than 65,000 population may cooperate with the county commissioners for the improving or paying of certain streets in the city and the roads or highways connecting therewith. The costs of these improvements are paid as follows: 40 per cent by special assessments on property benefited, 30 per cent from county funds, and 30 per cent from city funds. Bonds may be issued by the county or city to meet its share of the cost, in which event a sufficient annual tax to meet the principal and interest of the bonds must be levied by the county or city council.

Any city subject to overflow from natural watercourses may issue bonds payable in 10 years, with interest at not exceeding 5 per cent, for the construction of dams, embankments, and other repairs and improvements, and may levy a general tax annually sufficient to pay off such bonded indebtedness.

When a franchise has been granted to a railroad company by a city to construct a viaduct across a river, the county commissioners of the county in which such city is located may issue bonds not exceeding in amount $1,000,000 for each bridge, payable within 20 years, with interest at not more than 6 per cent. For paying the principal and interest of such bonds, the commissioners are required to levy annually a sufficient tax on all taxable property in the county.

Any city may levy a tax of not exceeding one-tenth of 1 mill for support of incorporated charitable associations.

Sec. 6. Collection.—Taxes for State purposes, as well as county, township, and municipal taxes, are collected by the county treasurers, who are elected to office for a term of two years. Taxes are due and become a lien on the property on November 1 of each year. They may be paid in two installments, one-half on or before December 20 and the other half on or before June 20, but if the first installment is not paid when due, the whole tax becomes delinquent and may be collected at once, together with a penalty of 5 per cent on the first installment. All taxes delinquent after June 20 involve an additional penalty of 5 per cent. Delinquent taxes are collected by the sheriff by seizure and sale of property, but land sold for taxes may be redeemed within three years.

Sec. 7. Poll taxes in townships and cities of second and third classes.—There are no State poll taxes. In townships all males between the ages of 21 and 50 years who have resided in the State 30 days or more are required to pay the sum of $3 to the township trustees for the benefit of the public roads. This tax may be worked out in labor at the rate of $1.50 per day or $3 when a team is furnished. Firemen and members of the State national guard are exempt. There is no poll tax in cities of the first class, but cities of the second and third classes may levy a poll tax not exceeding $1 on all able-bodied males between 21 and 60 years of age.

Sec. 8. Inheritance tax.—All property within the jurisdiction of the State, whether belonging to inhabitants of the State or not, which shall pass by will or by the laws regulating intestate succession or by deed, grant, bargain, or gift made in contemplation of death and intended to take effect in possession or enjoyment after death of the grantor or donor, to any person, association, or corporation, except in case of a purchase for full consideration or of property passing to or for the use of literary, educational, scientific, religious, benevolent, and charitable socieites, provided such use entitles the property so passing to be exempt from taxation, or to or for the use of the State, county, or any municipality for public purposes, is subject to an inheritance tax.

Beneficiaries are classified as follows:

Class A.—Husband, wife, lineal descendant or descendant, adopted child or children, lineal descendant of any adopted child, wife or widow of a son or husband of a daughter of decedent.

Class B.—Brothers and sisters of decedent.

Class C.—All other collateral relatives and strangers to the blood.

The following exemptions are allowed:

To widow of decedent, $75,000; other beneficiaries of Class A, $15,000; beneficiaries of Class B, $5,000. Inheritances and gifts which are valued, after exemptions are deducted, at less than $200 are not taxable.
The tax is imposed at the following rates:

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<tr>
<th>Class A</th>
<th>Class B</th>
<th>Class C</th>
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<td>Per cent</td>
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<td>On first $25,000 or less</td>
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<td>Next $25,000 or part thereof</td>
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<td>All over $500,000</td>
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*(On the share of an estate passing to the widow of decedent only one-half of these rates is charged.)*

The tax is a lien on the estate until paid and is imposed on the actual value of the property at the time of the death of decedent.

If the taxes are not paid when due, at the expiration of one year, interest at the legal rate is charged. No discount is allowed for prompt payment.

The tax commission determines the tax due upon any estate and certifies the amount to the probate court, county treasurer, and the person by whom the tax is payable. The tax is collected by the treasurer of the county in which the probate court having jurisdiction over the estate is situated, and the county treasurer in turn pays the tax to the State less 5 per cent, which is retained by the county and certain fees for collection, to the State treasurer to the credit of the general revenue fund.

**SEC. 9. Corporation taxes.**—In addition to the taxes on tangible property, express companies are required to pay to the State an excise tax of 4 per cent of their gross receipts from business done within the State. If this tax is not paid during the month of December, a penalty of 20 per cent is added.

All insurance companies doing business in the State are taxed $50 annually for the general school fund of the State. All insurance companies organized under the laws of another State must pay 2 per cent of their gross premiums collected in the State; if organized under the laws of a foreign country, 4 per cent.

Insurance companies organized under the laws of other States pay 2 per cent of the premiums received in incorporated cities which maintain regularly organized fire departments under the control of the mayor and council. This tax is paid to the superintendent of insurance and by him to the firemen's relief associations of the several cities in which collected.

**SEC. 10. Business, occupational, professional and miscellaneous license taxes and fees.**—The State imposes the following license taxes:

1. **On business activities:**

   - Employment agencies in cities of 20,000 or more, $25 annually; less than 20,000, $10 per annum.
   - Wharfage, selling on commission, $10 annually.
   - Feeding stuffs, annual registration of concentrated, $1 to $10 for each brand according to output of mill. Medicinal stock foods, $9 for each brand selling for more than $10 per ton. Inspection of feeding stuffs, 10 cents per ton.
   - Fertilizers, registration of each brand of commercial, $25, inspection fee, 25 cents per ton. Fee for 200 inspection tags, $5.
   - Hotel, rooming house, apartment house, or restaurant, $2; hotels with 20 sleeping rooms, $3; for every additional 10 rooms, $1.
   - Livestock yards, operator of public, $5.
   - Maternity hospitals and homes for infants, less than 5 inmates, $2; 5 or more, $5.

2. **Occupational and professional licenses for which examinations are generally required by State boards of examiners:**

   - Accountant, certified public, $10.
   - Barber, $3, annual registration, $1.
   - Chiropractor, $25.
   - Dentist, $25; certificate on examination, $5.
   - Drugs and medicines, registered druggist in, annual fee $2.50 if paid within 30 days of expiration of previous year's license; otherwise, $5.
   - Embalmer, $30, annual renewal, $2.
   - Medicine and surgery, practitioner of, certificate without examination, $2; examination, $15; license upon certificate of another State, $10; recording in office of county clerk, $1.
TAXATION AND REVENUE LAWS—KANSAS.

Mines employees: Deputy mine inspector, mine foreman, assistant foreman, and hoisting engineer, $5; fire loss or gas man, shot firer, or shot inspector, $3; duplicate certificate, $1.

Nurse, $10.

Optometrist, application, $5; examination for first grade license by second grade licentiate, $5; application and examination for first grade license, $15; annual registration, $2.

Osteopath, $25; license upon certificate of another State, $50; recording by county clerk, $1.

Pharmacist or assistant, $10; upon certificate of another State, $25; change of place of business, 50 cents; annual registration, $2.

Teachers' certificates, registration of, $1 (credited to normal institute fund).

Veterinarian, $10.

Miscellaneous State licenses.

Aircraft: Annual registration, $15; pilot, annual license, $10; manufacturer or dealer, license and three number plates, $20; additional number plate, $1; recording changes of ownership, $1; each additional inspection of aircraft after first, $2.50.

Fish and game: Fishing license for commercial purposes, resident, $5; to catch or kill birds for commercial purposes, resident, $5; nonresident, $25. Hunting game birds or animals, resident, $5; nonresident, $15. Trapper's license, resident of State only, $1. To breed and sell game birds and animals, $2.

Motion-picture films: Examination, not to exceed $5 per reel.

Motor vehicle registration: Motor cycles, $5. Motor vehicles, minimum, $8, and an additional fee of 50 cents for each 100 pounds gross weight or fraction thereof in excess of 2,000 pounds. Electric motor vehicles, $10. Trolley or street cars, $25 or less; one or less than 10 tons, $25; 1 to 10 tons, $32.50; 11 to 20 tons, $37.50; over 20 tons, $47.50. Trailers, $5.

Motorcycle, license and two plates, $5; additional plates, 50 cents each. Permit to operate or for transfer of ownership, 50 cents for each dealer's license application, and 50 cents for each motor cycle license application, which are remitted to the secretary of state for the purpose of providing number plates.

Railroad: License, $2; annual renewal, $1; transfer of ownership, 50 cents; annual certificate of soundness, $2.

Terminal or local public warehouse for grain: Annual license, $5; filing bond, $1.

Fees payable to State treasury.

4. Fees collected by public officials for services rendered or for recording and filing papers and documents and paid into the State treasury:

Banks and trust companies: Examination, with total resources of $100,000 or less, $20; $100,000 to $250,000, an additional fee of seven one-thousandths per cent; more than $250,000, five one-thousandths per cent; $1,000,000 to $2,000,000, three one-thousandths; all resources over $2,000,000, one one-thousandth per cent.

Building and loan associations: Filing application to do business in State, $100; certificate of authority or renewal, $50. Filing semiannual statement, if assets amount to $30,000 or less, $5; $30,000 to $100,000, $5; $100,000 to $250,000, $10; $250,000 to $500,000, $20; $500,000 to $1,000,000, $50. Copy of papers filed, 25 cents per folio; affixing seal and issuance of certificate, $1. Examination: If assets are $500,000 or less, $7 per $1,000; $500,000 to $1,000,000, $9 per $1,000; $1,000,000 to $5,000,000, $15 per $1,000; $5,000,000 to $10,000,000, $25 per $1,000; $10,000,000 to $20,000,000, $50 per $1,000; over $20,000,000, $100 per $1,000; over $5,000,000, 50 cents per $10,000; over $5,000,000, 25 cents per $10,000; minimum fee, $10. Examination of foreign association, $10 per day and actual expenses of examiner.

Candidates for office: United States Senator, all State offices, judge of circuit court, all county offices where salary is over $1,000, mayor of cities of first and second class, 1 per cent of one year's salary. All county offices where salary is $1,000 or less, $5. State senator, $10; representative, $5; township trustee, $1; all other township offices, 50 cents. Commissioner or councilman of cities of first class, $10; second class, $5. Mayor, councilman, or police judge of cities of second class, $5; third class, 50 cents. Fees are paid into the State, county, and city treasuries according to kind of office.

Cooperative marketing associations: Filing articles of incorporation, $10; amendment, $2.50; annual license, $10; are exempt from all franchise or license taxes.


Capitalization for profit: Capitalization fee, payable at time of filing articles of incorporation, if capital stock is $100,000 or less, one-tenth of 1 per cent, minimum, $10; more than $100,000, $100 and one-twentieth of 1 per cent on capital stock in excess of $100,000. In case of mutual telephone companies, fee is one-twentieth of 1 per cent of capital stock. The same fees are charged foreign corporations on capital stock used in the State.

Increase of stock, one-tenth of 1 per cent on first $100,000, minimum, $10; when increase is over $100,000, one-twentieth of 1 per cent in excess of that amount. Service of process in action against foreign corporation, $2.50. Annual license, 50 cents. Examination, not to exceed $10,000, $10: $10,000 to $25,000, $25; $25,000 to $50,000, $50; $50,000 to $100,000, $100; $100,000 to $200,000, $125; $200,000 to $500,000, $225; $500,000 to $1,000,000, $400; $1,000,000 to $2,000,000, $1,000; $2,000,000 to $5,000,000, $2,000; over $5,000,000, $2,500. Mutual telephone companies, one-twentieth of 1 per cent of capital stock. Withdrawal of corporation from State, $2.50. Dissolution, 30 cents, $2.50 when notice does not contain more than 10 folios; for each additional folio, 25 cents. Incorporation of mutual indemnity associations by physicians, certificate of authority, $25; annual report, $10.

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Grain inspection and weighing: Not to exceed for inspecting or sampling each carload, and moisture tests, $1. Inspecting each wagon or cart load, 10 cents. Weighing, $1 per car. Duplicate certificate, 10 cents; extra moisture test, 20 cents, extra samples, 5 cents.

Insurance companies—Filing and examination of charter and issuance of certificate of authority, $35; annual statement, $50 agent's license, $2, copy of any paper on file in inspector's office, 30 cents per folio, advice of loss or damage to any paper, $1 valuation of foreign life insurance companies, 1 cent per $1,000 of policies issued. Mutual life insurance companies—Filing and approval of papers preliminary to organization and certificate of authority, $100, filing annual statement, $10; renewal of certificate of authority, $5, agent, 50 cents for each certificate or order of superintendent of insurance, $5. Foreign mutual life insurance companies Annual license, $100, filing certified copy of charter, statement, and other documents preliminary to admission, $10, certificate of authority, $5 agent, $2 annually. Agent annual license, $10; renewal of certificate of authority, $5. Joint stock life insurance companies Filing charter and other documents, $100, annual statement and renewal of certificate of authority, $100 agent, 50 cents. Mutual fire and tornado insurance companies: Filing and examination of charter and accompanying papers and issuance of certificate of authority, $25, annual statement and annual certificate of authority, $10, copies of papers filed, 10 cents per folio, certificate of authority of agent, 50 cents. Joint-stock fire insurance companies Filing and examination of charter and accompanying documents and issuance of certificate of authority, $25, for every other certificate required by law, 50 cents, annual statement, $10, copies of papers filed, 10 cents per folio. Mutual hail insurance companies Filing original papers and issuance of certificate of authority, $25. Fraternal benefit associations Organization fee, $25, annual report, $20. Burial insurance companies—Filing charter and other papers, $25; annual report, $10. Foreign burial insurance companies—Filing and examination of charter and certificate of authority, $150 annual statement, $30, agent, $5 annual license of agent, 50 cents. Mutual indemnity associations—Filing charter, $25, annual report, $5. Indemnity or reinsurance contracts Certificate of authority, $25. Foreign fire or marine broker $10 annually, and 2 per cent of gross premiums received from policies placed by such broker in State. Each fire insurance company doing business in the State is required to pay to the superintendent of insurance annually a tax of not to exceed one-half of 1 per cent of gross cash receipts or premiums.

Investment securities (blue sky law), sale of. Annual registration of agent, $1, examination of company's condition, $15 per day and expenses of examiner, filing quarterly statement, $25.

Livestock sales Inspection, 2 cents per 100 pounds weight or 100 pluonds.

Oil inspection Fee, inspection of, $5 and actual expense of examiner. Oil inspection—Fee not to exceed 3 cents per barrel.

Patent to land Certified copy, $1.

Scales, testing of truck and hopper: $15, but not to exceed $30 for any scale during any one year.

Secretary of state, fees collected by: Recording commission, bond and oath of notary public, $21, copies of laws, resolutions, bonds, records, etc., 10 cents per folio; certificate and seal, 50 cents. Railroad equipment and rolling stock, recording conditional sale of, $2, filing declaration of final payment on same, $1. Trade names, marks, designs, and brands of ownership of containers, etc., and of union labor trade names or labels, registration of, $1 each.

Societies to promote home building and owning. Incorporation, $3.50 (are exempt from any corporation tax or other fees for operation). Supreme court clerk Fees collected are turned into the State Treasury.

Water furnished by municipalities, corporations, and individuals to the public: Analysis fees, fixed by State board of health.

Weighing and measuring. Inspecting or sealing each platform scale for weighing 5,000 pounds or more, $1; less than 5,000 pounds, 50 cents. Sealing or marking beam, 10 cents. Sealing or marking measuring extension, 10 cents per yard, not exceeding 50 cents in any one measurement. Sealing or marking weight, 5 cents. Sealing or marking liquid or dry measure, 10 cents for each measure. Similar fees are paid to county and city treasurers.

County licenses are required as follows:

Artesian wells and reservoirs, annual license, $2.50.

Attorneys at law, annual registration in office of clerk of district court, in counties of $10,000 or more population, $10.

Brands of stock to be shipped, inspection of, 3 cents per head.

Ferry licenses, not less than $10 nor more than $750 annually.

Normal training teachers' certificate, $1 (credited to county normal institute fund). Peddlers outside of limits of incorporated city, annual license, $3. If with a motor vehicle or other vehicle or selling by samples $3. Persons selling fresh meats, fruits, farm products, trees or plants exclusively, and ex-soldiers or sailors are exempt.

Pursuant to Missouri building code, or other structure across highway where telephone or telegraph wires are strained, $1.

Trading stamps coupons or similar devices, license to use, in counties of 30,000 or less, $4.40 annually, 50,600 to 50,000, $6.40, 50,000 to 70,000, $8.00, over 70,000, $9.00.

Numerous fees are collected by the county clerk, treasurer, clerk of district court, sheriff, probate judge, registrar of deeds, and county attorney, and are paid into the county treasury to the credit of the general fund.

In cities of the first class the mayor and councilmen are empowered to license to tax all callings, trades, professions, and occupations practiced within the city limits, but producers and growers of farm and garden products and fruits are exempt. Taxes may also be imposed on the owners and harborers of dogs. Cities impose an examination fee of $5 for master plumbers and $2 for journeyman plumbers.

Fees of officials paid into county general fund.
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 Township licenses. Operators of billiard and pool tables and bowling alleys outside of city limits are required to pay not less than $50 to the township authorities.

No Income tax. Sec. 11. No income tax.—There is no income tax in this State.

State school fund; sources of. Sec. 12. School revenues.—The State school fund consists of the annual income from the perpetual school fund (see Constitutional provisions) and from escheats, estrays, and fines for breaches of the penal laws. Every insurance company is required to pay into the State Treasury to the credit of the school fund the sum of $50 annually.

For the maintenance and support of high schools county taxes are levied at not to exceed the following rates:

<table>
<thead>
<tr>
<th>COUNTY TAXES FOR HIGH SCHOOLS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>IN COUNTIES WITH A POPULATION OF $5,000 TO 110,000, NOT LESS THAN FIVE-TENTHS NOT MORE THAN 11 MILLS. MORE THAN 3,000 POPULATION, 2 MILLS, 3,000 OR LESS, 15 MILLS. BUT IN COUNTIES OF LESS THAN 2,000, THE TAX SHALL NOT BE LESS THAN ONE-HALF MILL.</td>
</tr>
<tr>
<td>IT COUNTY HIGH SCHOOL IS LOCATED AT THE COUNTY SITE WHICH IS A CITY OF THE SECOND CLASS AND IF THE COUNTY HAS AT LEAST SEVEN OTHER HIGH SCHOOLS WITHIN ITS LIMITS, THREE-FOURTHS OF 1 MILL FOR MAINTAINING AND MAINTAINING HIGH SCHOOLS; IN COUNTIES WITH AN ASSESSED VALUATION OF LESS THAN $15,000,000 3 MILLS, LESS THAN $2,000,000, NOT MORE THAN 1 MILL. IN OTHER COUNTIES HIGH SCHOOL TAXES MAY VARY FROM ONE-FOURTH OF 1 MILL TO 4 MILLS. BONDS ISSUED FOR COUNTY HIGH-SCHOOL PURPOSES ARE PAYABLE WITHIN 20 YEARS, AND BEAR INTEREST AT NOT MORE THAN 5 PER CENT.</td>
</tr>
</tbody>
</table>

Tax for high school tuition of pupils from non-high school districts. County commissioners are required to levy on all taxable property in the county, excluding the property of any district or city in which a four-year accredited high school or rural high school is maintained, a tax sufficient to pay the tuition in accredited high schools of pupils resident in districts which do not maintain a high school.

Dog tax for county school fund. Dogs are taxed $1 on each male or spayed female and $2 on each unspayed female, the proceeds of such tax being credited to the county school fund.

Fines credited to school fund. All fines collected under the stray-animal law are paid into the county treasury to the credit of the common school fund.

State and county funds supplemented by district levies. The State and county funds are supplemented by local district levies. When the maximum district levy, together with the State and county apportionment is not sufficient to maintain the district schools for seven months, the balance required is furnished by the State and county.

District tax limitations. School districts shall not vote any tax levy for general school purposes in excess of $2,000 annually upon the taxable property of the district, but any school district in which is located a city of the third class and which maintains an accredited high school may levy a tax of not to exceed 9 mills. Voters of a school district may authorize a district library tax ranging from one-half to 1 ½ mills according to the assessed valuation of the taxable property in the district.

Rural high school tax. Rural high-school districts may levy for school purposes a tax of not to exceed 6 mills.

Tax limitations in cities. In cities of the first and second classes the schools are administered by the city boards of education. The tax levy for the support of schools, including building and repairing but excluding bonded indebtedness, in cities of the first class having a population of 15,000 to 38,000, may not exceed 20 mills annually; in cities with a population of more than 38,000, 17 mills and 3 mills additional for building and repairing schoolhouses. An additional tax of not to exceed one-fourth of 1 mill may be levied for recreation and playground purposes. In cities of the second class with a population of 2,000 to 15,000, the tax limit is 20 mills in addition to the amount required for bonded indebtedness. Voters may authorize an additional 2 mills for the erection of school buildings in cities of the second class with a population of 3,500 to 15,000. Cities of the third class having a population of 2,000 or less are treated as one school district for school taxation purposes.

Bonded indebtedness. Boards of education in cities of over 35,000 population are authorized to issue bonds in addition to other bonded indebtedness in the school district for operating schools, building, and repairing, such bonds being payable within 20 to 30 years and bearing interest at not more than 6 per cent. The board of education shall annually at the same time and in the same manner as other taxes are levied levy a tax sufficient to pay the interest on and provide a sinking fund for such bonds, but no levy shall be in excess of the following rates: For support of schools, 12 mills; purchase of sites and construction and repair of
school buildings, 2 mills. School bonds issued by cities of the first class can not exceed in the aggregate, including existing indebtedness, 2½ per cent of the valuation of the taxable property in the city.

The board of education in any city of the first class having a population of less than 16,000 is authorized to issue bonds to pay outstanding warrants, such bonds being payable within 20 years and bearing interest at 5 per cent, and the board shall levy annually a sufficient tax, not to exceed 2 mills, to pay the interest on and redeem such bonds at maturity. Bonds issued by boards of education in cities of the second class are payable within 20 years and bear interest at not more than 5 per cent. The total of such indebtedness can not exceed 2½ per cent of the valuation of the taxable property under the board's jurisdiction.

In cities of the first and second classes in which the tax levy provided by law is not sufficient to maintain the schools an additional tax may be levied, but the total tax for the support of schools may not exceed 20 mills in any one year.

Cities of the first and second classes may levy a tax of not to exceed one-half mill, and cities of the third class and school districts, 1 mill, for industrial training school purposes.

Boards of education in cities of the second class shall not levy in excess of the following: For support of schools, 12 mills; purchase of sites and construction and repair of school buildings, 2 mills; but in cities of the second class which have a floating indebtedness of $10,000 or more, the board may levy an additional tax of not to exceed 6 mills for the payment of such indebtedness.

Sec. 13. Drainage and irrigation districts.—Incorporated drainage districts may levy an annual tax of not to exceed 2 mills on the assessed valuation of all the lands and real property in the district to constitute a general fund for incidental expenses, and may issue bonds for drainage purposes not to exceed 50 per cent of the assessed value of the lands and real property, such bonds being redeemed from special assessments which are levied in proportion to benefits received.

Irrigation districts are established by the county commissioners if voters of district so authorize at election. The board of irrigation commissioners may issue bonds not to exceed in amount $10 per acre, payable in 5 to 30 years, with interest at not more than 6 per cent, and may levy an annual assessment against the real property in the district benefited by the irrigation projects.

Collection of taxes and assessments is made by the county treasurer in the same manner as other taxes are collected.
KENTUCKY.

No local or special laws permitted (sec. 69).

Sec. 1. Constitutional provisions summarized.—The general assembly shall not pass local or special acts to authorize or regulate the levy, assessment, or collection of taxes.

The tax rate of cities, towns, counties, taxing districts, and other municipalities, for other than school purposes, shall not, at any time, exceed the following rates upon the taxable property therein: For all towns or cities having a population of 15,000 or more, $1.50 on $100; for all towns or cities having less than 15,000 and not less than 10,000, $1.00 on $100; for all towns or cities having less than 10,000, 75 cents on $100; and for counties and taxing districts, 50 cents on $100; unless it should be necessary to enable such city, town, county or taxing district to pay the interest on and provide a sinking fund for the extinction of indebtedness contracted before the adoption of this constitution.

There shall be exempt from taxation public property used for public purposes; places actually used for religious worship, with the grounds attached thereto and used and appurtenant to houses of worship, not exceeding one-half acre in cities or towns, and two acres in the country; places of burial not held for private or corporate profit, institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion, with not exceeding one-half acre of grounds in towns and cities and two acres in the country appurtenant thereto; household goods and other personal property of a person with a family, not exceeding $250 in value; crops grown in the year in which the assessment is made and in the hands of the producer; and all laws exempting or commuting property from taxation other than the property above mentioned shall be void. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation for a period not exceeding five years, as an inducement to their location.

The general assembly shall provide by law an annual tax which, with other resources, shall be sufficient to defray the estimated expenses of the Commonwealth for each fiscal year. Taxes shall be levied and collected for public purposes only and shall be uniform upon all property of the same class subject to taxation within the territorial limits of the authority levying the tax; and all taxes shall be levied and collected by general laws.

Property assessment at fair cash value; penalty for misfeasance of taxing officials (sec. 172).

All property not exempted shall be assessed for taxation at its fair cash value, as estimated at the price it would bring at a fair voluntary sale; and any officer or other person authorized to assess values for taxation who shall commit any willful error in the performance of his duty shall be deemed guilty of misfeasance, and upon conviction thereof shall forfeit his office and be otherwise punished, as may be provided by law.

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All property shall be taxed in proportion to its value, unless exempted by this constitution; and all corporate property shall pay the same rate of taxation as is paid by individual property. Nothing in this constitution shall be construed to prevent the general assembly from providing for taxation based on income, licenses or franchises.

The power to tax property shall not be surrendered or suspended by any contract or grant to which the commonwealth shall be a party.

The general assembly may authorize counties, cities, or towns to levy a poll tax not exceeding $1.50.

The general assembly shall not impose taxes for the purposes of any county, city, town, or other municipal corporation but may, by general laws, confer on the proper authorities thereof, respectively, the power to assess and collect taxes. The general assembly may, by general laws only, provide for the payment of license fees on franchises, stock used for breeding purposes, the various trades, occupations and professions or a special or excise tax and may, by general laws, delegate the power to counties, towns, cities, and other municipal corporations to impose and collect license fees on stock used for breeding purposes, on franchises, trades, occupations and professions. And the general assembly may, by general laws only, authorize cities or towns of any class to provide for taxation for municipal purposes on personal property, tangible and intangible, based on income, licenses or franchises, in lieu of an ad valorem tax thereon: Provided, cities of the first class shall not be authorized to omit the imposition of an ad valorem tax on such property of any steam railroad, street railway, ferry, bridge, gas, water, heating, telephone, telegraph, electric light, or electric power company.

Nothing in this constitution shall be construed to prevent the general assembly from providing, by law, how railroads and railroad property shall be assessed and how taxes thereon shall be collected.

The bond of the Commonwealth issued in favor of the board of education for the sum of $1,327,000, shall constitute one bond of the Commonwealth in favor of the board of education, and this bond and the $73,500 of the stock in the Bank of Kentucky, held by the board of education, and its proceeds shall be held inviolate for the purpose of sustaining the system of the common schools. The interest and dividends of said fund, together with any sum which may be provided by taxation or otherwise for the purposes of common school education, shall be appropriated to the common schools and to no other purpose. No sum shall be raised or collected for education other than common schools until the question of taxation is submitted to the legal voters, and the majority of the votes cast at said election shall be in favor of such taxation: Provided, The tax now imposed for educational purposes and for the endowment and maintenance of the agricultural and mechanical college, shall remain until changed by law.

Sec. 2. General property taxes.—All real and personal property within the State, and all personal property of persons residing in the State, and of all corporations organized under the laws of the State, whether the same be in or out of the State, including intangible property which is considered and estimated in fixing the value of corporate franchises, is subject to taxation except property which is specifically exempted by the constitution. Tangible personal property located and having a taxable situs without the State belonging to persons who are residents of this State and similar property of all corporations organized under the laws of the State are not subject to taxation. Real estate includes all lands and improvements; personal property, every other species and character of tangible and intangible property. Property subject to taxation for county and municipal purposes is substantially the same as for State taxation, but municipalities may exempt manufacturing establishments, including those actually engaged in the printing and publication of newspapers and job-printing plants, for a term of not exceeding five years from the time of establishment.

All exemptions are specifically stated in the constitution (see constitutional provisions).
TAXATION AND REVENUE LAWS—KENTUCKY.

Sec. 3. Assessment.—With the exception of railroad property and the franchises of certain corporations which are assessed by the State tax commission, the assessment of property for State and county taxation is made by the county tax commissioner, who is elected to office for a term of four years. Although cities have an independent valuation the assessment for municipal purposes is practically the same as that for State and county purposes and is made by local assessors who are elected or appointed by the city council for a term of two years according to the classification of the city.

Each taxpayer is required to submit to the county tax commissioner or local assessors in the cities a sworn statement of his property and its fair cash value. The assessing officer, however, is not bound by such statement and may fix the value himself.

The assessment is made as of the 1st day of July and must be completed by October 31.

Penalties for failure to make statement.

Any person rendering a false statement is guilty of a misdemeanor and subject to a fine of not over $500 and to the additional penalty of three times the amount of the tax due. Persons refusing to list their property are subject to a fine of not exceeding $100.

Other provisions of the statutes relating to the assessment are as follows:

Mortgages and bank deposits are taxable as personal property. No deduction on account of mortgages is allowed on the assessed value of land.

Shares of stock in corporations whose property is not taxable to the shareholder, but which are held in State and national banks, trust companies, and life-insurance companies are assessed by the State tax commission on the basis of capital and surplus less the real estate assessed as other real estate. Such companies are also subject to a local tax.

Railroad property is returned to the State tax commission and the returns so made are reviewed by the railroad commission. The assessment is by the unit rule and apportioned on a mileage basis.

Franchises The franchise of every railroad, gas or electric light, water, ferry, bridge, street railway, express, electric light, power, telegraph, press dispatch, telephone, public car, dining car, sleeping car, and other car companies and all other similar corporations or companies whether incorporated or not, granted any special or exclusive privilege or franchise not allowed by law to natural persons or performing any public service, is assessed by the State tax commission on the basis of sworn returns from the officers of the company. The valuation is based upon the market value of the capital stock and bonds and apportioned when business is done in more than one State, in proportion to the gross earnings of the company. The apportionment is made among the counties, cities, towns, and taxing districts in the State in the case of carriers and the like. This is done on the basis of mileage. In other cases it is done as nearly as may be according to the location of the property.

Corporate doing business in other States: Railroad, telegraph, telephone, express, sleeping, and other car companies and all other similar corporations or companies whether incorporated or not, organized in Kentucky but having lines wholly without the State and taxed on the proper proportion of capital stock fixed by the State tax commission and which must not be less than 1 per cent. The apportionment of the capital stock of these corporations and that of all corporations doing business partly within and partly without the State has been held not to conflict with the provisions of the constitution prohibiting special legislation regulating the levy, assessment, and collection of taxes (Commonwealth v. Southern Pacific Co., 149 S. W. Rep. 1105).

The assessor is paid for his services by commissions as follows:

Five cents on each $100 of first $1,000,000 of assessments and 2 cents per $100 of the excess over that amount but not to exceed $1,000 in any one year. In counties where the assessed value exceeds $20,000,000 the assessor is allowed 3 cents per $100 of the excess over $1,000,000 in excess of $20,000,000, but the total sum allowed may not exceed $7,000 except in a county containing a city of the first class. In counties where assessments are more than $35,000,000, $1,750 is allowed for assistants, in counties where the assessment does not exceed $1,000,000, the assessor is allowed 6 cents per $100.

1 The State tax commission is composed of three commissioners appointed by the governor and with the advice and consent of the senate for a term of four years. The commission is given sole power to assess the physical or tangible property and franchises value of all property belonging to telegraphs, telephone, pipeline companies, and other corporations which operate by law or by contract, and which are subject to taxation, in more than the cities of the State, railroad and other corporations. The commission is required to equalize the total assessed valuation of such property by a comparison of such properties together with the franchise values and the assessed valuation of similar classes of property throughout the State. The commission delivers to the county clerk for the use of the county tax commissioner sufficient number of blank tax schedules for the assessment of property in the county. The commission appoints revenue agents, one in each county and four for the State at large, whose duty is to search out and assess property omitted from the assessment rolls. In addition to the taxes recovered, a penalty of 20 per cent is collected by these agents. 75 per cent of which goes to the revenue agent in the county for recovery and the other 25 per cent to the "back tax reserve fund," out of which the salaries of the revenue agents at large are paid.
Sec. 4. Equalization.—The county board of supervisors of taxes is composed of three or more members (one member may be appointed from each of the eight magisterial districts of a county) appointed by the county judge annually, and acts as a board of review and equalization of assessments between individuals, with power to raise or lower any list and correct errors in assessment books. It is also required to list all property omitted by the tax commissioner or assessor. The board hears and passes on complaints, but appeal lies to the courts the same as in civil cases.

In cities equalization is made by boards of three members elected or appointed annually.

The State tax commission convenes at the State capitol as the State board of equalization on the second Monday in January of each year, for the purpose of equalizing the assessment of property between counties, between the different classes of property and between individuals, companies, corporations, and associations therein. The commission may increase or decrease the aggregate assessed valuation of property of any county or taxing district or any class of property or any item in any class. It may also increase or decrease the assessed valuation of the property of any individual association, copartnership, or corporation.

Sec. 5. Tax rates.—The rate of taxation for State purposes is fixed by statute and changed only by legislative enactment. For 1922 the rate was fixed at 40 cents per $100 of valuation. The rates for other years are not less than one-fourth of 1 cent per $100; how used.

State tax fixed at 40 cents per $100; how used.

For roads and bridges, not more than 2 mills* salaries and expenses of juvenile courts and county rates to be used in the repair of the roads.

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County taxes for specific purposes.

Municipal tax rates, how made; limitations; for specific purposes.

Sec. 6. Collection.—State, county, and school district taxes are collected by the sheriff. In cities collection is made by the tax receiver or collector, treasurer, marshal, or sheriff, who are elected or appointed for terms ranging from 1 to 4 years.
TAXATION AND REVENUE LAWS—KENTUCKY.

When taxes are due and payable, penalties for delinquency.

Taxes are due and payable on and after March 1 and become delinquent on December 1, when 6 per cent penalty is added. The sheriff or tax collector is required to pay a 6 per cent penalty on all taxes collected and not paid over by him prior to January 1. On and after December 1 he has power, after demand, to collect by distraint, and real estate may be sold if no personaly is found.

The sheriff is paid by commissions—10 per cent on first $5,000 and 4 per cent on the residue, provided the annual aggregate commissions do not exceed $5,000. These fees are paid by the State on taxes collected for it and a like amount by the county and school districts on taxes collected for them.

Fees for collection.

County poll tax may be applied to roads and bridges.

SEC. 7. Poll taxes.—Poll taxes are levied by counties in the nature of a money levy of not exceeding $1.50 per capita, which may be applied to the maintenance of the public roads and bridges, and of work on the roads. The county fiscal court may require 6 days of labor from each able-bodied male over 18 and under 50 years of age in the county outside of cities and towns and may, in their discretion, authorize commutation for such work upon payment of a fixed sum of money.

In all cities the council or governing body may levy on all adult males a poll tax of not more than $1.50. (See Sec. 12 for poll taxes for school purposes.)

City poll taxes.

Property transfers subject to tax for use of State.

SEC. 8. Inheritance tax.—All property not specifically exempted by law which passes by will or intestate laws of the State or by transfer by deed, grant, sale or gift made in contemplation of and intended to take effect at time of death, from any person who may die, or be seized or possessed of such property while a resident of the State or if not a resident, the portion of his property which may be within the State, is subject to an inheritance or succession tax for the use of the State.

The primary rates on the first $25,000 less exemptions are as follows:

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Husband, wife, lineal issue or ancestor</td>
<td>1%</td>
</tr>
<tr>
<td>B</td>
<td>Brother, sister, or their descendants, widow of a son or husband of a daughter</td>
<td>2%</td>
</tr>
<tr>
<td>C</td>
<td>Uncle, aunt, or their descendants</td>
<td>3%</td>
</tr>
<tr>
<td>D</td>
<td>Brother or sister of grandparents or their descendants</td>
<td>4%</td>
</tr>
<tr>
<td>E</td>
<td>All other collateral relatives, strangers to the blood, bodies corporate or politic</td>
<td>5%</td>
</tr>
</tbody>
</table>

Secondary rates. On all amounts above $25,000 secondary rates are imposed as follows:

Upon the excess over $25,000 and up to $50,000, one and one-half times the primary rates; over $50,000 and up to $100,000, two times the primary rates; over $100,000 and up to $500,000, two and one-half times the primary rates; upon the excess over $500,000, three times the primary rates.

Exemptions. The following exemptions are allowed:

To widow and each minor child, $10,000, to each other person in Class A, $5,000, to each person in Class B, $2,000, to each person in Class C, $1,500, to each person in Class D, $1,000, to each person in Class E, $500, all bequests to municipal corporations, institutions for charity, education, public libraries, and trusts for such purposes.

Appraisers; duty of executor; when tax is payable; discounts and interest charges.

The court in which tax settlement proceedings are pending may appoint an appraiser to value the estate. The executor or administrator is required to deduct the tax before delivery of the property to beneficiaries. If the tax is paid within 3 months, 5 per cent discount is allowed; if not paid for 18 months, 10 per cent interest is added from the date of the death of the decedent.

How corporations are taxed.

SEC. 9. Corporation taxes.—Most corporations are taxed under the general property tax; but the tax on the franchises of certain general classes of public service corporations while strictly a part of the property tax is in a sense analogous to a special corporation tax.

Organization tax.

Every corporation is required to pay at the time of incorporation an "organization tax" of one-tenth of 1 per cent of the capital stock and on each increase of such stock. This tax is classed here rather than under "fees." It is, however, not a recurrent tax and resembles a fee.

Other corporation taxes are:

Domestic building and loans to members only are required to pay $1 on each $1,000 of paid in capital stock. This is in lieu of all other taxes for State purposes on property of the association.

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Domestic and foreign corporations, except foreign insurance companies, foreign building and loan companies, and corporations paying the franchise tax, are subject to an annual license tax of 50 cents on each $1,000 of the portion of the capital stock represented by the property owned and business transacted in the State.

On oil production there is a tax of 1 per cent of the market value of oil produced in addition to any other taxes which may be imposed, but no such tax shall exceed one-half of 1 per cent per barrel for the support of the department of fire prevention.

Domestic insurance companies and guaranty companies, other than fraternal companies, are taxed 2 per cent on premiums received in the State, Oregon building and loan associations, 2 per cent on gross receipts. Domestic insurance companies are taxed on their property including franchises.

Mutual fire insurance companies other than domestic are taxed 3 per cent on their taxable premiums, one-half of 1 per cent of the premiums received being for the purpose of defraying expenses incurred in the investigation of fires and one-half of 1 per cent for expenses of the insurance commission. The attorney for reciprocal or interinsurance companies must pay into the State treasury the sum of $25 as an annual license fee and a tax of 2 per cent on the gross premiums or deposits collected from Kentucky subscribers for the support of the department of fire prevention and rates.

Insurance companies insuring employers against liability are subject to a tax of 2 per cent on premiums in lieu of all other taxes on such premiums.

Each bank and trust company doing business in the State shall file with the tax commission a report setting forth the amount of its deposits as of September 1 of each year and shall on or before December 1 pay to the auditor one-tenth of 1 per cent of the amount of such deposits. A lien is given to the banks on the funds belonging to depositors.

If corporation taxes are delinquent, a penalty of 10 per cent of such taxes bear interest at the rate of 10 per cent.

Corporations generally are taxed on their property and franchises for municipal purposes in the same manner as for State purposes. In cities of the first class, street railways, telephone companies and gas and electric light plants may be taxed from 2 1/2 to 4 per cent on their assessed valuation.

Auctioneer, in each municipality, $5.

Bottle establishments, $50.

Bowling alleys in counties under 25,000 inhabitants, $10, over 25,000, $15.

Cigarettes, sale of—wholesale, resident, $25, nonresident, $50; retail, $10.

Commercial agency, $100.

Commission merchants and brokers, $25.

Feather renovators, $10.

Ferries, steam, not paying a franchise tax, $25.

Gasoline or other motor fuels, 1 cent on each gallon sold at retail (1 per cent retained for state road purposes).

Hack lines, $10.

Ice factories, $15 to $50 according to output.

Laundries, steam, $10.

Lightning rod agent, per county, $25.

Loan companies, $250.

Merchant, transient, $250.

Mineral or natural waters, sale of, $2.50.

Oil depots, $10.

Oleomargarine, sale of—dealer, $5; retail, $10.

Pawnbrokers, $50.

Peddlers, entire State, one person with 2 horses and wagon, $50; one horse and wagon, $40; on horseback, $50; on foot, $30. In one county only, one-fourth of rates for entire State.

Photographic galleries, $5.

Piano and organ agents, each county, $5.

Picture enlargement salooner, each county, $5.

Railroad eating house, $25.

Real estate, $10.

Restaurants, $10.

Retail sale of bowie knives, dirks, brass knuckles, pistols, $100; oil in each county in which wagon is used, $15; playing cards, $10, soft drinks or ice cream, $5; if both, $10.

Roving horse trader, each county, $10.

Sewing machine agency, one agent per county, $10; each additional agent, $5.

Shooting gallery, each county, $5.

Shoeing ruts, $5 to $75 according to class of city.

Slaughterhouses, packing houses, etc., 50 cents on each $100 of gross amount received.

Stock and bond brokers, $25.

Swine diseases, annual license for manufacture of anti-hog-cholera serum, hog-cholera vaccine, or other products used in prevention or treatment of hog cholera, one per cent of amount of purchases made.

Tax broker, 1/2 per cent of amount of purchases made.

Tavern or hotel with 10 or more rooms, 50 cents for each room, minimum not less than $10.
## Occupational and Professional Licenses

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant, certified public</td>
<td>$25, annual renewal, $2</td>
</tr>
<tr>
<td>Attorney at law, examination</td>
<td>$10, second examination, $5</td>
</tr>
<tr>
<td>Bill poster</td>
<td>$10</td>
</tr>
<tr>
<td>Charter, registration, duplication</td>
<td>$2</td>
</tr>
<tr>
<td>Dentist, examination</td>
<td>$20, retention of license or duplicate, $1</td>
</tr>
<tr>
<td>Registration, 50 cents, annual renewal, $1</td>
<td></td>
</tr>
<tr>
<td>Reciprocally certified, $5, retention of license to practitioner from another State, $25</td>
<td></td>
</tr>
<tr>
<td>Embalmers and undertakers</td>
<td>$10, annual renewal, $2</td>
</tr>
<tr>
<td>Fortune tellers, each county</td>
<td>$20</td>
</tr>
<tr>
<td>Horse fair, in or fire boat, examination</td>
<td>$2</td>
</tr>
<tr>
<td>&quot;Service certificate&quot; of a miner</td>
<td>$2.50</td>
</tr>
<tr>
<td>Nurse, trained, $10, annual renewal, $1</td>
<td></td>
</tr>
<tr>
<td>Optometrists and other blind practitioners</td>
<td>$35</td>
</tr>
<tr>
<td>Pharamacist, registration</td>
<td>$10 to $50, annual renewal, $5 to $10, annual renewal, not to exceed $1 for pharmacist and $3 for assistant pharmacist</td>
</tr>
<tr>
<td>Amounts fixed by pharmacy board</td>
<td></td>
</tr>
<tr>
<td>Plumbers, exhibition, not more than $10</td>
<td></td>
</tr>
<tr>
<td>Plumbers in cities of first class, examination</td>
<td>$5</td>
</tr>
<tr>
<td>Veterinarian</td>
<td>$3</td>
</tr>
</tbody>
</table>

## Miscellaneous State Licenses

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beer</td>
<td>Each colony, 5 cents per annum</td>
</tr>
<tr>
<td>Cane racks and similar devices</td>
<td>Each county, $5</td>
</tr>
<tr>
<td>Cereals</td>
<td>For 100 acres in county, $1, and same amount for each separate exhibition, not to exceed $20 per exhibition</td>
</tr>
<tr>
<td>Side show</td>
<td>Each hill of amount paid by main circus</td>
</tr>
<tr>
<td>For each performance or show, exhibition, or concert not in a licensed hall where a fee is charged</td>
<td>$5, except when given within the grounds of a county or State fair, or when the proceeds are devoted exclusively to religious, benevolent, or educational purposes or for the benefit of the American Legion or other organization of former service men</td>
</tr>
<tr>
<td>&quot;Hunter's license&quot; Resident</td>
<td>$1, nonresident, $7.50</td>
</tr>
<tr>
<td>Insect- and mite-control</td>
<td>Each county, $10</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td>Registration—Motor cycles, $10, passenger automobiles for not more than 7 passengers, 25 cents per horsepower; plus 40 cents for each 100 pounds weight; and license to carry passengers, $1,000 pounds or less, $25, $1,000 to $2,000, $50, $2,000 to $4,000, $100, $4,000 to $5,000, $200, $5,000 to $6,000, $300, $6,000 to $7,000, $500, $7,000 to $8,000, $1,000, $8,000 to $9,000, $1,500, $9,000 to $10,000, $5,000, above $10,000, $10,000 and $50 for each additional ten thousand dollars, $1 each, additional sets, $5</td>
</tr>
<tr>
<td>Transfer of registration</td>
<td>50 cents. Transfer of registration, $1</td>
</tr>
<tr>
<td>Race track</td>
<td>$2.25 per day on which races are run</td>
</tr>
<tr>
<td>Same fishing</td>
<td>Resident licenses and tags, $3.25 for each horse and one tag for each horse of 100 feet in length or fraction thereof, and $2 additional for each tag to be attached to each 100 feet or fraction thereof when same exceeds 100 feet in length</td>
</tr>
<tr>
<td>Studhorse, jack, or bull for service</td>
<td>A sum equal to 20 per cent of highest price charged, whether for season or for insurance; minimum, $10 for horse or jack, $1 for bull</td>
</tr>
<tr>
<td>Theaters</td>
<td>20 cents per seat minimum, $10</td>
</tr>
<tr>
<td>Trained animals Exhibition</td>
<td>$5 per day</td>
</tr>
</tbody>
</table>

## Fees Payable to the State Treasury

### 4. Fees collected by public officials and paid to the State treasury:

- **Articles of Incorporation:**
  - Recording, 5 cents per 100 words.
  - Filing report, $1.
  - Examination, if capital and surplus amount to $20,000 or less, $25; $20,000 to $50,000, $50; $50,000 to $100,000, $100; in excess of $100,000, $10 for each additional $100,000 or fraction thereof, and $2 for each additional $100,000 or fraction thereof in excess of $1,000,000.
  - Corporate marketing associations. Filing articles of incorporation, $10, amendment, $2.50.
  - Credit unions or institutions for savings. $5 per day, for time required for examination and actual expenses of examiner.
  - Dry cleaning and dyeing. In cities of first and second classes, filing and inspection fee, $25; annual renewal of permit to conduct business, $5.
  - Food, drug, or label of same. A reasonable fee is charged for inspection of manufacturer's or dealer's samples. If adulterated or unembalmed, a fee not greater than $15.
  - Fraternal benefit societies. Annual license, $25.
  - Hotel and restaurant inspection. Hotel, $3 and 25 cents for each 5 chairs in excess of 10, Restaurant, $3 and 25 cents for each 5 chairs in excess of 10, but no fee shall exceed $10.
  - House boat and similar water craft. Fee, $5.
  - Incorporation. In lieu of the usual fees for incorporation all corporations pay an organization tax of one-twentieth of 1 per cent on their capital stock.
  - Insurance commissioner, fees paid to. Filing charges of insurance company, $30; annual statement, $25; agent's license other than those of life insurance companies, $3, agent of life insurance company, $5, agent, industrial life, $2, filing declaration of intention to form company, $50; supplemental statement, $25; cooperative fire insurance company, filing fee, $10, annual statement, $1, change in territory and filing paper, $5.
  - Intoxicating liquors. No spurious or intoxicating liquors may be manufactured or sold except for sacramental, medicinal, scientific, or mechanical purposes. A statement and report must be filed with the county clerk to that effect. Examination of intention to manufacture or sell, $1; report by manufacturer, $1, by others, 50 cents.
  - Mortgage. Recording tax, 50 cents, and in addition 20 cents on each $100 in cases where the underlying debt does not mature within 5 years. Those executed by building and loan associations are exempt.

## Taxation and Revenue Laws—Louisiana

- Vendors—Retailment, $100, each assistant, $100. Transient vendor of jewelry, $10; of stores, $25; patent medicines, without stores, $100, transient, $30. Itinerant vendors of drugs, nostrums, or medical instruments, $100 per month.
- Warehousemen, $1.
- Wharfage, $10.
The county clerk is allowed 5 per cent commission on all license taxes collected by him except on motor vehicle licenses for which each applicant pays the clerk 30 cents. The owner of every dog is required to pay a license tax of $1 for the first male dog and $2 for each additional male dog; $2 for the first female and $4 for each additional one; for kennel license, $10 for 10 dogs or less and $25 for more than 10. The county clerk retains 15 cents for each license issued. The amount collected is used to indemnify losses resulting from injuries to live stock and poultry caused by dogs. Any surplus which may remain is transferred to the credit of the school fund of the county in which collection was made.

The counties do not receive any revenues from license taxes and fees. The common council or other legislative authority of a city may impose license fees on stock used for breeding purposes and on franchises, trades, occupations, and professions.

Sec. 11. No income tax.—There is no income tax in this State.

Sec. 12. School revenues.—The State maintains a permanent school fund, the income from which is apportioned among the counties on the basis of the number of children of school age. The State also levies a tax of 26 cents per $100 of valuation of taxable property for the maintenance of schools.

The county may levy a tax for school purposes of not less than 25 cents and not exceeding 50 cents on each $100 of the assessed valuation and a capitation tax of not more than $1.25 upon each $100 of taxable property within the district and owned by white persons, and a poll tax of not more than $2 on each white male inhabitant over 21 years of age. It shall also levy a sufficient amount to provide for the payment of interest on bonds and for sinking-fund purposes for the next fiscal year. The taxes so imposed must be collected on the assessed value of the property in the district as ascertained by the assessment for State and county purposes. The board of trustees shall elect a collector of taxes who shall be allowed a fee of not in excess of 4 per cent on all funds collected by him. The board, if it so desires, may select the county sheriff as the collector of taxes. School subdistricts of the county may levy a tax of not more than 25 cents on each $100 of valuation.

If voters of a school district so elect, bonds may be issued not in excess of the constitutional restrictions to provide suitable grounds, buildings, and equipment, but in such cases a special tax for paying the interest on the bonds and providing a sinking fund for their redemption must be levied. These bonds bear interest at not more than 6 per cent per annum and are payable within 30 years.

In school districts whose boundaries are identical with those of a city of the fourth class and those which include territory adjoining such a city, the board of education shall levy for school purposes an ad valorem tax at such rate as it may deem necessary upon all property of every kind in the city. The board shall also levy a poll tax on each person assessed for a poll tax by the city, but the ad valorem taxes for all school purposes, including the sinking fund, shall not exceed $1.50 on each $100 of assessed valuation and the poll tax shall not exceed $2 on each poll. The assessment made for the city shall also be the assessment for the school district. Taxes are collected for the school board by the city collector, who may be paid a reasonable compensation not exceeding 2 per cent of the amount collected.

The board of education in cities of the second class may impose and collect for school purposes an ad valorem tax upon real and personal property in the city not exceeding 75 cents on each $100 of valuation and a sufficient amount to provide for a sinking fund for the school district's bonded indebtedness. (For school taxes in other cities, see sec. 5.)
Levee districts, how established; establishment and assessment of annual tax and fines for levee funds.

Sec. 13. Districts in which special taxes or assessments may be levied.—Levee districts are established upon petition of landowners by the county judge who appoints five resident landowners as levee commissioners with authority to levy an annual tax on all property within the territory protected by the levees at not to exceed 50 cents on each $100 of assessed valuation. All fines collected for violation of laws relating to the care of levees are paid to the commissioners as part of the levee fund.

Before the county judge shall establish a drainage district there shall be filed with the county clerk a petition signed by 25 per cent of landowners or owners of 25 per cent of the land in the proposed district. A drainage commissioner or board of commissioners is appointed by the county judge. As a basis of taxation all benefited land is separated into classes and the rate fixed according to the benefit to be received. If the total assessment against the lands is more than an average of 25 cents per acre the commissioners may issue bonds, and the assessments may be paid in installments. The assessment and each installment shall constitute a first lien, second only to State and county taxes, upon the land assessed. If any street or highway is benefited by drainage construction the county, city, or town controlling such highway shall be assessed according to the benefit. If any right of way or roadbed, or any other property of any railroad company, shall be benefited the benefit shall be assessed against such company at a fixed sum determined solely by the physical benefit.

Tuberculosis sanatorium districts are established by the fiscal court or by vote of the people and embrace one or more counties. The district is governed by a board of trustees appointed by the county court in pursuance of a request by the State board of health and is constituted a body corporate with provision for a secretary-treasurer who is charged with the custody of all the funds and property of the district. The taxes for the district are assessed and collected through the fiscal court in accordance with the annual estimated budget supplied by the trustees. The board of trustees also has power to incur debt upon anticipated revenue at not to exceed 50 per cent of levy.
LOUISIANA.

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Sec. 1. Constitutional provisions summarized. The following is a summary of the provisions of the constitution relating to taxation and revenue:

The legislature shall not pass any local or special law extending the time for the assessment or collection of taxes or exempting property from taxation nor shall any such law or ordinance be passed by any political corporation of the State for ten years throughout the territory of the State high and for a general highway fund for the construction and maintenance thereof, and may require the provision of highways and roads, and may prescribe a certain proportion of the cost of construction of said highways and bridges.

The legislature may authorize the governing authority of road districts to prescribe for the assessment of a graduated contribution or benefit tax on all property situated within road districts and road districts provided the imposition of said taxes be authorized by a vote of the public property taxpayers in the manner prescribed by law.

The legislature shall impose an annual graded license tax upon all motor vehicles as follows: On automobiles for private use an annual minimum license tax of $15 to be graded up from this amount based upon carrying capacity and tonnage, on all motorcycles an annual minimum license tax of $5 to be graded up from this amount based upon carrying capacity, on all other vehicles using the public roads, the legislature is authorized to impose an annual graded license tax based upon carrying capacity and tonnage.

The legislature shall have authority to pass to the general highway fund any moneys derived from any other source.

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Poll tax for public schools (Art. VIII, sec. 1). No person less than 60 years of age shall be entitled to vote at any election who shall not have paid on or before the last day of December of each year for the two years next preceding the year in which he offers to vote a poll tax of $1 per annum to be used exclusively in aid of the public schools of the parish in which such tax shall have been collected, which tax is hereby imposed on every resident of this State between the ages of 21 and 60 years. Poll tax shall be a lien only upon assessed property, and no process shall issue to enforce the collection of the same except against the assessed property.

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Income tax. The power of taxation shall be vested in the legislature; shall never be surrendered, suspended or contracted away; and all taxes shall be uniform upon the same classes of subjects throughout the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. No property shall be assessed for more than its actual cash value, and all taxpayers shall have the right of testing the correctness of their assessments before the courts at the domicile of the assessor. The valuation and classification fixed for State purposes shall be the valuation and classification for local purposes; but the taxing authorities of the local subdivisions may adopt a different percentage of such valuation for purposes of local taxation.

After May 1, 1924, equal and uniform taxes not to exceed 3 per cent for State purposes only shall be levied and collected for the duration of the agreements are hereby authorized under such regulations, terms and conditions as may be prescribed by law.

The provisions of this article as to the payment of poll taxes shall not apply to persons who are deaf and dumb or blind or to persons under 23 years of age who have paid all poll taxes imposed upon them by this article nor in time of war to citizens of this State in the military or naval service of the United States.

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**TAXATION AND REVENUE LAWS—LOUISIANA.**

**Exempt property (sec. 4).**

The following property and no other shall be exempt from taxation:

1. All public property, places of religious worship, cemeteries and buildings belonging to religious denominations and used as places of religious worship;
2. All public parks, places of recreation and shelters, plazas, parks, parks for musical and other purposes devoted to charitable undertakings, including that of such organizations as lodges and clubs organized for charitable and fraternal purposes and practicing the same schools and objects of benevolence and charity shall be excepted from taxation; partial exemption shall be given to appurtenances used for the above-mentioned purposes and not leased for profit or income, cash on hand or on deposit, loans or other obligations secured by mortgage on property, loans by life insurance companies to policyholders; strictly public in nature. The provisions of this section shall not apply to nor affect similar grants to such political subdivisions under other sections of this constitution.

**Local and personal corporation tax (sec. 5).**

Parochial and municipal corporations and public boards may exercise the power or authority granted to them by the legislature for parish, municipal and local purposes strictly public in nature. The provisions of this section shall not apply to nor affect similar grants to such political subdivisions under other sections of this constitution.

**Local taxes (sec. 6).**

Inheritance tax (sec. 7).

**Taxes in excess of constitutional limitations may be imposed for certain purposes (sec. 10).**

Each bank organized under the Federal reserve act and each banking corporation or bank doing business in this State and domiciled outside thereof shall be and is hereby subject to and shall be liable for all taxes, license taxes, and special charges for State purposes located on lands situated on the navigation canal leased from the board of commerce of the port of New Orleans. Provided, No owner of such property shall be entitled to the exemption unless he shall have invested $25,950 or more in the physical improvements and buildings necessary to the business conducted thereon and to the possession thereof.

Parochial and municipal corporations and public boards may exercise the power of taxation subject to such limitations as may be elsewhere provided in this constitution and authority granted to them by the legislature for parish, municipal and local purposes strictly public in nature. The provisions of this section shall not apply to nor affect similar grants to such political subdivisions under other sections of this constitution.

License taxes may be levied on such classes of persons, associations of persons and corporations pursuing any trade, business, occupation or profession as the legislature may deem proper except clerks, laborers, ministers of religion, school teachers, graduated trained nurses, those engaged in mechanical, agricultural or horticultural pursuits or in operating sawmills. Such license taxes may be classified, graduated or progressive. No political subdivision shall impose a greater license tax than is imposed for State purposes but when an income tax is levied by the State in lieu of State license taxes, this shall not prohibit the levy by the political subdivision of the State of such license taxes as the legislature may authorize. Those who pay municipal license taxes equal in amount to such taxes levied by the parochial authorities shall be exempt from such parochial license taxes.

**Taxes on banking institutions (sec. 9).**

Each bank organized under the Federal reserve act and each banking association, banking corporation or bank doing business in this State and domiciled outside thereof which may be in this State at the time this section is adopted may be assessed a tax in the amount of 1 cent for every $100 of its capital stock and surplus and undivided profits, or the assessable value of the real estate owned by the bank in this State and the other half to the municipality wherein it has its principal office in this State.

**Taxes in excess of constitutional limitations may be imposed for certain purposes (sec. 10).**

For the purpose of constructing or improving public buildings, school houses, roads, streets, parks, streets, park, parks for musical and other purposes located on lands situated on the navigation canal leased from the board of commerce of the port of New Orleans. Provided, No owner of such property shall be entitled to the exemption unless he shall have invested $25,950 or more in the physical improvements and buildings necessary to the business conducted thereon and to the possession thereof.

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A pecuniary tax authorized by this section shall run for a longer period than 10 years: And provided further, That the rate, purpose and duration of any such special tax shall have been submitted to the resident property taxpayers qualified to vote in the subdivision in which the tax is to be levied and a majority of those voting in number and amount shall have voted in favor thereof. The provisions of this section shall not affect the validity of any tax levied by authority of an election held prior to the adoption of this constitution, or of a tax on the production of oil or gas leases in the State, provided that the amount thus allocated shall not exceed $290,000 to any parish in any one year. The legislature shall provide for the distribution of the funds allocated to the purpose of paying any excess revenue bonds now outstanding and hereafter issued and sold in order to secure funds for a court building in said parish.

There shall be no forfeiture for the nonpayment of taxes but at the expiration of the year in which said taxes are due, the collector shall without suit and after giving notice to the delinquent in the manner provided by law advertise for sale in the official journal of the parish or municipality, provided there be an official journal in such parish or municipality, or, if not, as is now or may be provided by law for sheriff's sold, the taxes, then on which the taxes are due in the manner provided for judicial sales and on the day of sale the collector shall sell such portion of the property as the debtor shall pay out; and in case the debtor shall not pay out sufficient property the collector shall at once and without delay sell the least quantity of property sufficient to cover the amount for the payment of taxes, interest and costs. The sale shall be without appraisement and the property sold shall be redeemable at any time during one year from date of recordation of the tax sale by the price given including costs and 20 per cent thereon.

Taxes on movables shall be collected by seizure and sale by the tax collector of the movables of the delinquent whether it be the property assessed or not sufficient to pay the tax. The seizing of property shall be made at public sale and the same may be resold after 10 days advertisement made within 10 days from date of seizure and shall be absolute and without redemption. If the tax collector can find no corporeal moveables of the delinquent to seize he may levy on incorporeal rights by notifying the debtor thereof or he may proceed by summary procedure (see sec. 11).

For the purpose of assessment and taxation the legislature may provide a survey and maps of all rail property in the subdivisions of the State, and may provide that parishes and municipalities shall pay a portion of the cost not to exceed 60 per cent thereof.

Rolling stock operated in this State, the owners of which have no domicile therein shall be assessed by the Louisiana tax commission and shall be taxed for State purposes (see sec. 16).

Nothing in this constitution shall prohibit the legislature from enacting upon municipal and other subdivisions the authority to levy and collect (1) or special assessments on real property for the purpose of constructing, paving, surfacing or otherwise improving roads, streets, sidewalks, alleys, sewers or other similar works of public improvement in pursuance of methods and regulations prescribed by the legislature;

All provisions of this constitution regulating the collection of state taxes and tax sales shall apply to parish, district, municipal, board and ward taxes.

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Distribution of school funds to parishes (Idem).

Parish school tax (sec. 16).

Not applicable to rural municipalities (Idem).

Exempted from taxation (Idem).

Revenue appropriated for state university and agricultural and mechanical college; tax of 3 mills, beginning Jan. 1, 1923, severance tax, beginning July 1, 1922 (sec. 17).

Limitation on parochial levies in cities and towns (Art. XIV, sec. 8).

Parish assessor (sec. 9).

Parish tax not to exceed 4 mills; exceptions (sec. 11).

Municipal tax not to exceed 3 mills; exception (sec. 12).

Political subdivisions may levy local debt; special tax to meet same (sec. 14).

granted by the United States for school purposes and the revenues derived from such portions thereof. (4) All funds and the proceeds of lands and property other than unimproved land bequeathed, granted or erected for or appropriated to any public school purposes. (5) Such other funds as the legislature may appropriate.

All school funds except the poll tax and the interest on proceeds of lands granted by the United States for the support of public schools shall be distributed to each parish in proportion to the number of children therein between the ages of six and eighteen years.
posted for thirty days in such manner as the legislature may prescribe and the governing authorities of such subdivisions shall impose and collect annually in excess of all other taxes a tax sufficient to pay the interest annually or semiannually and the principal falling due each year or such amount as may be required for any purpose of causing to be drained and reclaimed the undrained marsh, swamp and overflowed lands in the State, and for such purpose it is authorized to delegate the power of drainage of to such agent or agencies as may now exist or which may be subsequently created; swamp and overflows which may be maintained, and an annual tax not to exceed one-half per cent on the dollar of all taxable property situated within drainage districts so created for levees and for levee drainage (Art. XVIII, sec. 1). 

For the purpose of constructing and maintaining levees, levee drainage, and for all other purposes incidental thereto, the governing authority of each district may levy and annually a tax not exceeding 5 mills on the dollar on all taxable property situated in the alluvial portions of said districts subject to overlow, and should the necessity arise 2) to raise additional funds for such purposes the said tax may be increased when the rate of raising such tax is necessary shall have been submitted to and voted for at an election called for that purpose by a majority in number and value of the property taxpayers of said district qualified to vote and voting at such election.

Pension tax (Art. XVIII, sec. 2) shall be levied for pensions upon all taxable property, and shall be assessed and collected (Art. XVII, sec. 3). Any surplus arising from said tax shall be paid into the State treasury, without charge. Any surplus arising from said tax shall be paid into the State treasury, without charge.

Sec. 2. General property taxes.—There are a number of constitutional provisions relating to the general property tax. (See sec. 1, provisions, sec. Constitutional provisions summarized.)
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All property in the State, except such as is expressly exempt, is subject to taxation for State, parish, and municipal purposes. The terms "real estate" and "personal property" are held to mean and include:

"Real estate."—Jan city, town, and village lots; all things pertaining thereto, and all structures, fixtures, and other appurtenances, which pass to the vendee by the conveyance of the land or lot. All crops, whether garnered or growing, are regarded as attached to the land.

"Personal" or "movable property."—All things other than real estate which have any pecuniary value, all monies, credits, investments in lands, rocks, franchises, shares in joint-stock companies or otherwise, rights to cut and remove or use standing trees or timber from the lands of another whether the time to do so be limited or not, all standing timber or trees owned by any person other than the owner of the land upon which the tree or timber stand, in all cases where the ownership of standing trees or timber, or the right to cut standing trees or timber, is in any person other than the owner of the land upon which the tree or timber stand, the trees or timber, or the right to cut and use the same as the case may be, shall be assessed to the owner of such right or trees or timber for taxation in the parish where the trees or timber are situated.

Exemptions.

Exemptions are restricted to those specifically stated in the constitution.

SEC. 3. Assessment.—There is but one assessment for State, parish, and municipal purposes, and that is made by the parish tax assessor, except as specified below. The assessor makes up the list for each taxpayer, who is required to furnish all needful information and sign and swear to the list, but taxpayers in the parish of Orleans are required to make a sworn return of their property. The oath also covers the valuation of lands. The assessor in arriving at value must acquaint himself with the amount of insurance carried and the purchase price paid, and must examine the records of mortgagees and conveyances, books, and accounts. The assessment must be at actual cash value and is made on the 1st of March "on the basis of the condition of things that existed on the 1st day of January." The words "actual cash value" are held to mean the price at which any piece of real estate or personal or movable property would sell for cash in the ordinary course of business, free of all encumbrances, otherwise than by forced sale.

Any person who makes a false tax list may be punished as being guilty of perjury, and failure to submit a list works estoppel of the rights of the taxpayer to contest the assessments.

Other provisions relating to assessment.

Bank stock: Shares of stock of national banks, State banks, banking companies, firms, or associations are assessed to the shareholders at the place where the bank is located and at the value as shown by the books less the real estate taxed to the bank. The tax is paid by the bank, company, or association which is entitled to reimbursement from the stockholders. Assets of banking corporations whose shares of stock are taxed are exempt.

Domestic life insurance companies: All property and assets of domestic life insurance companies are assessed as to a natural person in the parish or town where its business is located in its charter.

Corporations: Corporations other than the above, are assessed upon their property.

Mercantile firms: The assessment of mercantile firms is based on the average capital used.

No deduction for money owed: No deduction from cash on hand is allowed for any money owed.

Railroads, transportation, and telegraph companies: The real estate, roadbeds, roads, iron, tracks, superstructures, excavations, and channels of railroads, canals, and other transportation and telegraph companies, are assessed in the parish where located; all other property is taxed at the principal office; but the rolling stock or movable property of such corporations whose lines lie only partly within the State is assessed on the ratio of miles in the State to total mileage.

By State tax commission.

The State tax commission assesses, for State purposes, all taxable property, and prescribes the method and forms of assessment rolls.

SEC. 4. Equalization.—The tax commission fixes and equalizes the value of all taxable property for purposes of taxation at not to exceed the actual cash value. The police jury sits as a board of reviewers of assessment for State taxation subject to the final approval of the commission.

By police jury and State tax commission.

In parish by board of equalization.

In each parish there is a parish board of equalization composed of three citizens and qualified electors, who serve for a term of four years, and two of whom are elected by the police jury and the third selected by the tax commission. The board reviews and adjusts assessments and hears contests of correctness of valuations by taxpayers; also advises and assists the assessor in fixing the valuation of property.
In the parish of Orleans the board is composed of the board of assessors and three members of the commission council of the city of New Orleans.

Sec. 5. Tax rates.—The taxes for State purposes in the aggregate amount to $4 mills on the $1 of the value of all property assessed at an actual cash value. In addition foreign-owned rolling stock used in the State is taxed at 25 mills each $1 of valuation.

Parishes may levy not to exceed 4 mills on the dollar for general purposes, except in the parish of Orleans.

Taxes for specific purposes may be levied as follows:

Gas-manufacturing plants, etc.: fairs: In parishes and municipalities, upon authorization by popular vote, not to exceed 5 mills per annum for the purpose of construction of gas manufacturing plants, pipe lines, or similar works, and not to exceed 1 mill per annum for 10 years for a parish or municipal fair.

Canals and watercourses: Any parish, with the exception of the parish of Orleans, may, upon like authorization, levy a special tax for the construction of canals or the improvement of watercourses for navigation purposes, and may cooperate with the Federal Government for such purposes.

Accounts, bridges, etc.: Any parish, municipality, or school, road, sewerage, or drainage district may, upon authorization by popular vote, levy a special tax for the construction and maintenance of roads, bridges, public buildings, drains, levees, and other public improvements authorized by the legislature, in the case of parishes and municipalities; public buildings in school districts; roads and bridges in road districts; or sewerage and drainage works in sewerage and drainage districts.

Bond issues, limitations: Taxes levied must be sufficient to pay the interest and principal falling due each year on the bonds issued for such purposes, and the latter shall not run for more than 40 years, bear more than 6 per cent interest, nor exceed 10 per cent of the valuation, when combined with other existing bonded indebtedness.

The mayor and board of aldermen of every city (except New Orleans), town, and village are empowered to levy for general revenue purposes not to exceed 7 mills; special taxes for giving additional support to public schools, erecting and constructing public buildings, bridges, sewerage work, and other improvements in aid of public improvements or railway enterprises not to exceed 5 mills in any one year and continuing for not more than 10 years; and not to exceed 10 mills for payment of interest on public bonds for a period not to exceed 40 years.

Sec. 6. Collection.—All taxes are collected by the sheriff (in Orleans Parish by one tax collector). The lien for taxes attaches on the day the tax roll is completed and filed with the recorder of mortgages, which is to be as soon as possible after September 1 (June 1 in case of the parish of Orleans), and this lien becomes a prior mortgage on December 31, at which time taxes begin to draw interest at 10 per cent per annum. Taxes on movable property are payable on the first day of the month next preceding the date of the tax roll, but forced collections are not made before October 1, unless the collector fears they may be lost. In the case of delinquent taxes the taxpayer bears the expense of notice, advertisement, and sale. Taxpayers may point out the particular parcels of property to be sold, but the tax collector may seize moveables without notice.

Tax collectors, except the tax collector of the parish of Orleans, are paid by commissions as follows:

Five per cent on first $75,000 collected; 2 per cent on the next $15,000, and 1 per cent on all amounts over $200,000 collected, but no collector may receive more than $8,000 per annum for the collection of all taxes. The tax collector of the parish of Orleans receives a fixed salary of $6,000 per annum. Regular fees are charged for seizure and sale of property.

Sec. 7. Poll taxes for school purposes. The constitutional poll tax of $1 is collected by the collectors of taxes and by them paid over to the parish for the maintenance of public schools of the parish in which collected.

Sec. 8. Inheritance tax.—A State tax is levied on all inheritances, legacies, and other donations causa mortis to the direct descendants, ascendants, or surviving spouse of the decedent at the rate of 2 per cent on all amounts between $5,000 and $20,000 in value, and 3 per cent if over $20,000 in value; on all dispositions to collateral relatives, 5 per cent if over $1,000 and $20,000, and 7 per cent if over $20,000; on all dispositions to strangers, 5 per cent if between $500 and $5,000 in value and 10 per cent if over $5,000.
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The following exemptions are allowed:

1. To any ascendant, descendant, or surviving spouse of decedent, $5,000 or less in value of property transferred.
2. To collateral relation of decedent, $1,000 or less.
3. To any stranger, not in the blood, $500 or less.
4. All devises or transfers made to any educational, religious, or charitable institutions in the State, or to the State or any subdivision thereof for public purposes.

When interest is chargeable.

Interest at the rate of 1 per cent per month begins to run 6 months after the death of the decedent and at 2 per cent per month 12 months thereafter.

The inheritance tax is distributed to the parishes for the sole use of the public schools.

Sec. 9. Business, occupational, professional, and miscellaneous license taxes and fees.—License taxes are imposed by the State upon corporations, associations, and individuals as follows:

1. On business activities—

   Agencies for steamboats, drays, trucks, cabs, livery stables, undertakers, toll bridges, ferries, streetcars, and billposters, motor vehicles for hire, or electric laundry: In 18 classes based on gross annual receipts, the lowest amount being less than $750 and the highest $30,000 or more, the rates ranging from $5 to $400.

   Agents for railroad and steamship tickets: Representing one company, $25; two companies, $40; three or more companies, $50.

   Auctioneers, public, license fee, $55 (credited to public school fund): License renewable every five years.

   Banks: In 21 classes, according to capital and surplus: The lowest class consists of those whose capital and surplus is under $600,000, and the highest, of those whose gross receipts are $2,500,000 or over. The rates range from $25 to $750.

   Common carriers and public utilities: In addition to all other taxes and charges, inspection and supervision fee as follows: $2 per $1,000 for first 80,000 of gross receipts; $3 per $1,000 for second 80,000; $4 per $1,000 for third 80,000; $5 per $1,000 if over $300,000 on the first 80,000 and 75 cents per $1,000 on the excess over $300,000; minimum fee, $10; maximum fee, $300.

   Contractors: In 9 classes, based on gross annual receipts ranging from less than $1,000 to $1,000,000 or more, the rates ranging from $12.50 to $50.00.

   Debtor, redemption, loan, and investment companies: In 10 classes, according to gross receipts, the lowest consisting of those whose gross receipts are under $10,000, and the highest, those whose gross receipts are $500,000 or more. The rates range from $75 to $1,000.

   Factors, commission men, brokers, master builders, and mechanics: In 17 classes the lowest class consists of those whose gross annual commissions is $5,000 or under; the highest, those with commissions of over $50,000. The rates range from $30 to $210.

   Fishing industry: Resident dealers buying or selling fresh-water fish other than game fish for local consumption—less than 50 barrels, $5; 50 to 100 barrels, $10; 100 to 150, $20; 150 to 200, $30; 200 to 250, $40; more than 250, $50; shipping "to any place in the State" not more than 50 barrels per month, $25; 50 to 100 barrels, $30; 100 to 150, $35; more than 150 barrels, $40; not more than 50 barrels per month, $25; 50 to 100 barrels, $100; more than 100 barrels, $200. Nonresident dealers buying or selling fresh-water fish other than game fish for local consumption—less than 50 barrels per month, $20; 50 to 100 barrels, $80; 100 to 150 barrels, $150; 150 to 200 barrels, $250; 200 to 250 barrels, $350; more than 250 barrels, $500; shipping within or without the State—less than 50 barrels per month, $10; 50 to 100 barrels, $50; more than 100 barrels, $100; shipping "to any place in the State" or "outside the State" not more than 50 barrels, $20; 50 to 100 barrels, $100; more than 100 barrels, $200; nonresident dealers buying or selling fresh-water fish for local consumption—less than 50 barrels per month, $10; 50 to 100 barrels, $50; more than 100 barrels, $100; shipping "to any place in the State" or "outside the State" not more than 50 barrels per month, $25; 50 to 100 barrels, $100; more than 100 barrels, $200. Nonresident dealers buying or selling "fresh-water fish" for local consumption—less than 50 barrels per month, $10; 50 to 100 barrels, $50; more than 100 barrels, $100; shipping "to any place in the State" or "outside the State" not more than 50 barrels, $25; 50 to 100 barrels, $100; more than 100 barrels, $200. Vessel used in purchasing fresh-water fish: open skip. If propelled by gasoline engine, $5 annually: boat not over 5 tons, $10 annually. boat 6 to 10 tons, $30; boat 11 to 20 tons, $75; boat 21 to 30 tons, $150; ship more than 30 tons, $300. Residents buying and selling diamond-back terrapins, $25; buying, selling, and shipping, $100. Nonresidents, buying, selling, or shipping: $250. Canning or on sale—Residents, 10 cents per barrel; nonresident, 20 cents per barrel. For drying purposes—Residents in State, 35 cents per 100 pounds; nonresidents, outside State, 1 cent per pound. Factory for canning and packing shrimp, license fee, $10. Drying platform for drying shrimp, annual license, $2.50 (also see miscellaneous licenses).

Foreign corporations: Authorization to do business, one-twentieth of 1 per cent of the amount of capital stock employed in the State, but not less than $10. Banks and banking institutions, 1 per cent on gross profits of money loaned and exchanged, bought, or sold, but with a minimum of $1,000: this minimum does not apply to those companies or corporations lending money, secured solely by mortgaged real estate. Telegraph companies, $3 per 1,000 of gross receipts; telephone companies, $5 on each $1,000 of gross receipts; electric light and power companies, business of renting motors, fans, and

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other electric appliances, $5 on each $1,000 gross receipts, express companies, $10 on each $1,000 of gross earnings, sale of coal oil, petroleum, naphtha, benzine, turpentine, or other mineral oils, $7 per $1,000 of such sales, dealers in meats, cured, salted, or canned, $2 per $1,000 of such sales, dealers in meats, cured, salted, smoked, or canned, $20 per $1,000 of proceeds. These licenses are payable at the principal place of business.

Gasoline, dealers, 1 cent per gallon on all sold for direct use.

Bakery and confectioners: In 17 classes, according to the number of rooms. The lowest, 6 to 9 rooms (under 6 exempt); the highest, 700 or more. The rates range from $20 to $2,100. Lodging houses pay 50 cents per bed and boarding houses 60 cents per rate of less than $100, 10 per cent of above amounts.

Insurance companies (a) Life and accident companies, in 149 classes, according to gross premiums received in the State. The lowest consists of those whose gross premiums are under $10,000, and the highest, those whose gross premiums are $1,000,000 or more. The rates range from $140 to $1,050. Retail in 18 classes, lowest, less than $1,000, highest, $620 to $2,100, Lodging houses pay 60 per cent and boarding houses 60 per cent of rate. (b) Fire, marine, and other insurance companies, in 30 classes, according to gross premiums received in the State. The lowest consists of those whose premiums are under $15,000, and the highest, those whose gross premiums are $300,000 or more. The rates range from $180 to $3,400. Plate glass and steam boiler insurance companies pay one-third of such rates.

Life, accident, sick benefit, or physical disability insurance companies doing business on the fraternal plan, are granted licenses or renewals upon payment to the Secretary of State, of the sum of 25.

Lien on houses and lots. $100 in each parish where doing business

Lodging houses, according to capital, annually $50 but if not kept a regular office in city or town and transacts all his business there, fee is only 25.

Liquor dealers. Wholesale distilled spirits, wines, malt, or other liquors containing 55 per cent alcohol, sold in violation of United States or State law, divided into 12 classes based on gross sales. Lowest, less than $10,000, highest, $2,000,000 or more, rates range from 50 to $1,375. Retail in 18 classes, lowest, less than $1,000, highest, $320,000 or more, manufactures of same in 24 classes, lowest, $0.90, highest, $1,000 annual receipts. The lowest consists of those with receipts less than $2,500, per annum, for which the tax is $25; the highest class consists of those whose receipts are $100,000 or more, which charges the tax is $10,000.

Motor vehicle business. Wholesale, in 18 classes, the lowest consists of those whose gross sales are $100,000 or less, and the highest of those whose gross sales are $7,000,000 or over. The rates range from $5 to $4,200. Retail, in 25 classes; the lowest class consists of those whose gross sales are $5,000 or less, and the highest, of those whose gross sales are $3,100,000 or over. The rates range from $5 to $1,200. Same for restaurants and coffee or eating houses.

Money lenders. If capital in use is more than $25,000, $500, less than $25,000, $250.

Oyster fishing and industry. Rentals of water bottoms and natural reefs, between $1 and $5 per acre annually. Vessel or boat engaged in oyster industry of one or more oysters canned, packed, purchased, or gathered from leased water bottoms, 10 cents per barrel, 3 cents per barrel if gathered from natural reef. Annual licenses: Canning, $100; Buying for resale and shipment, $50 when 10 or more shUCKers employed, between 6 and 16 shuckers, $15, when 3 or less shuckers, $10; when no shuckers are employed and oysters are handled in the shell, $15, when not more than 10,000 barrels are bought, shipped, and sold per annum—$15, between 10,000 and 15,000 barrels, $30; between 15,000 and 20,000 barrels; $50, over 20,000 barrels. Licenses for vessels purchasing oysters for resale to make up a cargo. Less than 5 tons, $10 annually. 5 to 10 tons, $15, over 10 tons, $20. Oyster dredging license, $25 for each sailing vessel, $50 for each power vessel.

Pawnbrokers. In six classes. First class, capital $250,000 or more, $5,000; second class, capital $100,000 to $250,000, $2,000; third class, $75,000 to $100,000, $1,500; fourth class, $40,000 to $75,000, $1,200; fifth class, $25,000 to $40,000, $1,000; sixth class, less than $25,000, $600.

Peddlers and hawkers, other than vendors of ice. On foot, $50; on horseback, $60, one-horse vehicle, $75, two-horse vehicle or automobile, $100, water craft, $250, peddlers of pool tables, pool cues, vegetables, and fruit pay one-half of such graded license, no charge for van using own produce.

Pistols, rifles, and carbines. Wholesale dealers, gross receipts, $10,000 or more, $50; $3,000 to $10,000, $25; over $5,000, $25; less than $5,000, $15 for regular licence, and $25 for one barrel rifled cartridges. Retail dealers, gross receipts, $2,500 or more, $25; $2,500 to $5,000, $15, under $2,500, $10.

Railroads. Urban horse, steam, gas, or electric. Forty-five one-hundredths of 1 per cent of the gross annual receipts, but in cities of less than 50,000 inhabitants, three classes—first class, gross receipts $25,000 or over, $1,200, second class, gross receipts over $3,000 and under $25,000, $700, third class, gross receipts, $700 or less, $30.

Soda water, ice cream, ice, confections, etc.: In 18 classes, according to gross sales. The lowest consists of those whose gross sales are less than $1,000, and the highest, of those whose gross sales are $25,000 or more. The rates range from $5 to $1,200.

Storage houses. In nine classes, according to gross receipts. The lowest consists of those whose gross receipts are less than $3,000, and the highest, of those whose gross receipts are $20,000 or more. The rates range from $50 to $1,200.

Theaters, opera houses, moving-picture exhibitions, etc.: In 27 classes, based upon gross receipts, less than $2,000, highest, $25,000 or more, rates, $10 to $1,700. In cities of 25,000 inhabitants or over—For any place where cancer, syphilis, or similar female dancing or sensational performances are held, $5,000; in other cities, $2,500.

Traveling vendors of street vendors, including rods, clocks, etc., in two classes. First class, gross sales, $2,000 or more, $200; second class, less than $2,000, $100.

Wages. (a) Retailers, $3 per 1,000 cubic feet, manager's examinations, $5; license, $10; inspection, not over $30. (b) Wharfingers, $20 per annum.
License taxes are due and payable on January 2 of each year and become delinquent on March 1.

**Municipalities levying license taxes equal to those levied by police**

Municipalities levying license taxes equal to those levied by police jurics are exempt from payment of parish licenses, provided such taxes are used for street improvements, building of levees, waterworks, lights, sewerage, street railways, or public-school purposes.

Dairymen, truckers, and farmers exempt.

An honorably discharged Confederate soldier may exercise any of the following privileges (in any parish) without payment of the privilege tax or license: Auctioneer, barber, bicycle dealer, contractor, cotton weigher, magic lantern, feed stable, real estate agent or broker, lunch stand, restaurant, peddler, news stand, or merchant, when stock of goods does not exceed $1,000: Provided, Such person does not own any property in excess of $1,000.

2. Occupational and professional licenses for which examinations are usually required by State boards of examiners:

- Accountant, certified public, $25.
- Chiropract, $15; reexamination, $2.
- Civil engineers and surveyors, certificate, $1; registration by diploma, or examination, $25; registration by certificate of other States, $15; annual fee, civil engineer, $5; surveyor, $1.
- Embalmers and undertakers, $15; annual renewal, $5.
- Fire insurance broker and adjuster, $20.
- Midwife, $10.
- Nurse, trained, $10.
- Optometrists, $25; annual license, $2.
- Ophthalmologists, $1.
- Pharmacists, $15; annual renewal, $1.
- Physician, $25; certificate, $1; temporary permit, $10.
- Physicians, attorneys at law, editors, dentists, oculists, photographers, jewelers, publishers, architects, engineers, decorators, etc., are required to pay professional taxes, graded into 18 classes according to annual earnings. Tax ranges from $5 to $250.
- Real estate brokers, business chance or curb brokers, $10; annual renewal, $3.
- Real estate salesman, $5 annually.
- Shipping master for each port (to be paid to the secretary of state), $5.
- Teachers: First-grade and special high school certificate, $2; second grade, $1.50; also $1 on examination to be credited to current school fund of the parish; third grade, $1; approval of college or normal school diploma or first-grade or life certificate earn in another State, $2.
- Tester of milk or cream, $2.50 annually.
- Veterinarian, examination, $10; certificate, $.5.

3. Miscellaneous licenses.

**Boring contracts:** Five per cent of gross receipts.

**Dogs:** $1 for male; $2 for female, and 25 cents additional for registering tags, paid into general road fund of the parish in which licenses and penalties are collected.

**Fish and game licenses:** Fresh-water fishing. For each seine or dip net not over 300 feet in length, $25 annually; 300 to 600 feet, $50; 600 to 900 feet, $100; 900 to 3,000 feet, $200.

For use of hoop nets, 1 to 10, $2; and $1 additional for each additional hoop net.

Licenses for salt-water fishing: Fresh-water, $5; to 200 fathoms long, $10; 200 to 400 fathoms long, $15; over 400 fathoms long, $25; for each additional 100 fathoms, $5.

Non-residents charged for salt-water shrimp fishing: Seines 40 to 200 fathoms long, $35; 200 to 300 fathoms, $75; over 300 fathoms, $150; and $5 for each additional 20 fathoms. Non-residents charged for salt-water shrimp fishing: Seines 40 to 200 fathoms long, $35; 200 to 300 fathoms, $75; over 300 fathoms, $150; and $5 for each additional 20 fathoms. Licenses for permanent (trammel) nets: Not over 300 feet in length, $25; 300 to 750 feet, $50; 750 to 1,200 feet, $100. Traps: For every trap operated for catching shrimp for residents, annual license fee, $10; for nonresidents, $25. Hunting: Residents, license fee of $14; nonresidents, $15; persons hunting for profit, $10; deer or bear hunting nonresidents, $50. Severance tax of 2 cents on the dollar of value of all skins or hides taken from any wild fur-bearing animal or alligator, paid through department of conservation. Annual license, trap, $1.25; buyer, $5; resident dealer, $25; nonresident dealer, $50. License to raise and sell elk, deer, fur-bearing animals, wild game, birds, and waterfowl, $5 annually.

**Museums, menageries, circuses, traveling shows:** Divided in 12 classes, according to number of animals. The lowest is one person; the highest, 200 or over. The rates range from $35 to $85.

**Public halls for balls or entertainments:** In nine classes, based upon the number of persons the place is capable of entertaining: Lowest, less than 200; highest, 2,000 or more; rates range from $20 to $275.

**Race tracks:** License graduated upon daily receipts from admissions paid by spectators and entrance fees charged for the horses. Receipts, $15,000 or more, $25 per day; $10,000 to $12,000, $25; $8,000 to $10,000, $15; less than $8,000, $10.

**Stadiums and jockeys:** Original fee, $2; annual renewal, $1; transfer of ownership 50 cents.

4. Fees collected by officials and paid into the State treasury:

- **Banks:** Examination—For the purpose of creating a State banking fund, every State banking association, savings bank, and trust company is examined and assessed fees graded according to aggregate amount of the entire resources of each such corporation.
as follows: Gross assets—Less than $75,000, $20; between $75,000 and $1,000,000, $25 to $90; $1,000,000 and $10,000,000, $100 to $450; $10,000,000 and $20,000,000, $470 to $715; $20 for each additional $1,000,000. Additional fee of $20 for each branch office.

2. Candidates in primary elections: Federal or State office, $100. District or parish office, $5 Ward office, $1.

Commercial fishing staff: Inspection, 20 cents per ton paid.

Commercial fertilizers: Inspection, 20 cents per ton paid.

Cooperative agricultural, livestock, dairy, or horticultural and similar associations. Articles of incorporation, amendments, $10. Report of proceedings on dissolution, $3 for each article of association, $10 amendments, $2.50 report of proceedings on dissolution, $2.

Corporations. Organization taxing, business corporations, one-twentieth of 1 per cent of capital stock tax on annual surplus, but not less than $25 nor more than $200.

Insurance companies: For purpose of supporting a “fire prevention bureau,” the fire insurance companies doing business in the State are assessed a proportionate part of the expenses of maintaining such bureau and one-half of 1 per cent of gross annual premiums receipts to enable the fire marshal to perform the duties of investigating fires and examining dangerous premises. Foreign fire insurance companies pay annually $1 on each $100 of premiums written on fire insurance within the State, such funds to be paid over to municipal treasurers for sole purpose of aiding local fire departments. For purpose of defraying the expenses of the State insurance rating board, and the expenses of the fire marshal, the insurance tax of two fifths of 1 per cent is levied on the business of each fire, a fire, and windstorm insurance company, in addition to the State license, on the total amount of its annual premiums (less return premiums and reinsurance in authorized companies). Property owners soliciting insurance on their own property from companies not authorized to do business in the State are required to pay a license fee of $20 to the secretary of state and an additional tax of 3 per cent on gross premiums (less return premiums).

Incorporated securities (blue sky law). Annual fee, $25; annual registration fee for each agent, $5. Fee for filing application for sale of each security, one-tenth of 1 per cent of face value thereof but not less than $25 nor more than $200.

Registrar of State land office, fees collected by field notes, 25 cents per hundred words. Certified copies of patents, checks made, redemption and cancellation certificates, $1 each. Copies of records or abstracts, 15 cents per hundred words and $1 additional for certificates. Original patents, $2 each, certiflates of land sold, 25 cents for each 40 acres. Application fee for homestead, $5 when entry is 40 acres or less; $10 when entry is for more than 80 acres. Fee for patent to homestead, $5.

Severance tax: License tax of 2 per cent of gross value of total production of natural resources, including all forms of timber, turpentine, and other forest products, minerals, such as sulphur, salt, coal, and ores, marble, stone, gravel, sand, shells, and other natural deposits, excepting oil and gas on which the severance tax is a 1 per cent tax collected quarterly and paid into the severance tax fund of the State, under the supervision of the secretary of the State, who is thereby empowered to appoint, fire and remove the fire marshal, the treasurer, the secretary, the commissioner of the State, and the commissioner of the State, or any one of them, a fee based upon the carrying capacity of the property in question, $25 for each type of vehicle manufactured or for sale. Motor vehicles owned by nonresidents from reciprocating States are exempt for 90 days. Log wagons operated on State highways $10 per month. Other vehicles drawn by animals for hire: For freight, 25 cents per 100 pounds carrying capacity, minimum, $2.50, for passengers, $2.50 for each vehicle.

Parishes may levy license taxes at rates not to exceed those levied by the State.

Municipalities may require the same licenses as the State, but the rates may not exceed the State rates.

Sec. 10. No income tax.—There is no income tax in Louisiana.

Sec. 11. School revenues.—Taxes and revenues for school purposes are provided for in accordance with the requirements of the constitution. (See constitutional provisions summarized.)

Sec. 12. Districts in which special taxes and assessments may be levied.—Police juries of the various parishes are authorized to divide their parishes into navigation districts in charge of navigation commissioners whose duty is to improve navigation. Navigation districts may assess, levy, and collect taxes the same as State and parish districts. Special assessments.

The levee commissioners of the several levee districts of the State are empowered to levy at any meeting at which there is a quorum by a majority vote of the commissioners present at such meeting all district

Parish license taxes.

Municipal levies.

No income tax.

Provided in accordance with constitutional requirements.

Navigation districts; special assessments.

Levee districts; taxes and bond issues.
levy taxes authorized by the constitution. Whenever the commis-
sioners shall deem it necessary to increase the rate of taxation beyond
the limit named in the constitution, they shall by a majority vote
pass a resolution setting forth the reason therefor and ordering such
rate of taxation as they may deem necessary, to be submitted to a vote
of the property taxpayers of their districts. Levee commissioners
may issue bonds payable within 50 years and bearing interest at not
to exceed 6 per cent per annum. A sufficient tax to pay the interest
and to refund the bonds when due shall be levied.

The sheriff of each parish wholly or in part situated within the limits
of one of the levee districts is ex officio collector of all local assessments
or forced contributions authorized by the levee commissioners.

These districts are organized as bodies corporate by the police juries
of the various parishes and are in charge of a board of five drainage
commissioners, appointed by the police jury, upon recommendation
of a majority of the landowners. The board shall, immediately after
organizing, levy an acreage tax not exceeding 25 cents per acre and
annual taxes thereafter for maintenance, for completion of the "plan
of reclamation," and for payment of the amount accruing on bonds,
if any. Bonds for construction and other necessary drainage purposes
may be issued by the board of commissioners, payable within 40
years and bearing interest at not to exceed 6 per cent per annum.

The taxes are collected by the sheriff who is ex officio tax collector,
and who receives for his services a commission of 1 per cent of the
amount collected and paid into the treasury of the drainage district.

Parish-wide road districts, road districts, and subroad districts, are
organized by the police juries of the various parishes, as bodies cor-
porate, under a board of supervisors composed of the police jurors
representing the ward or wards of which the district is made up, the
member or members of the school board, and one member to be
appointed by the police jury. Bonds for road construction may be
issued payable within 40 years and bearing interest at not to exceed
5 per cent. A sufficient tax to pay the interest on the bonds and to
refund same when they mature, must be levied by the police jury.

A special tax of not to exceed 5 mills on the dollar of valuation may
also be levied, if property owners so elect, for maintenance and upkeep
of roads. Assessments and collections of road taxes are made the same
as parish taxes.

Incorporated cities, towns, and villages are authorized to create
one or more sewerage districts within their respective limits under
the control of a board of sewerage commissioners, consisting of five
members, to be selected by vote of the property taxpayers. For the
purpose of acquiring or installing sewerage systems or plants, the board
is authorized to issue bonds in pursuance to the provisions of the con-
stitution and to levy sufficient taxes for all purposes.

The tax collector of the municipality creating such sewerage district
is ex officio assessor and collector of the sewerage taxes and assessments,
collection being made in the same manner as other special municipal
taxes.
SEC. 1. Constitutional provisions summarized.—No tax or duty shall be imposed without the consent of the people or their representatives in the legislature.

While the public expenses shall be assessed on polls and estates, a general valuation shall be taken at least once in 10 years. All taxes upon real and personal estates shall be apportioned and assessed equally according to the just value thereof, but the legislature may levy a tax upon intangible personal property at such rate as it deems wise and equitable without regard to the rate applied to other classes of property. The legislature shall never in any manner suspend or surrender the power of taxation.

The legislature shall not create any debt or debts, liability or liabilities, which shall singly or in the aggregate, with previous debts and liabilities hereafter incurred, at any one time exceed $800,000 except for the purpose of building State highways, interstate, intrastate, and international bridges, to suppress insurrection, repel invasion, or for purposes of war, to provide for the payment of a bonus to Maine soldiers and sailors in the war with Germany or for the purpose of building and maintaining public wharves and for the establishment of adequate port facilities in the State.

No city or town having less than 40,000 inhabitants according to the last census taken by the United States shall create any debt or liability which singly or in the aggregate with previous debts or liabilities shall exceed 5 per cent of the last regular valuation of said city or town; but cities having a population of 40,000 or more may create a debt or liability which singly or in the aggregate with previous debts or liabilities shall equal 7½ per cent of the last regular valuation of said city.

SEC. 2. General property taxes.—The general property tax is, generally speaking, a town or local tax. State and county taxes when ordered by the legislature are apportioned among the towns once every two years to be raised on polls and estates.

All real property within the State, all personal property of inhabitants and all personal property of persons not inhabitants of the State, possessed or situated in the State, are subject to taxation.

"Real estate" and "personal property" include:

Real estate: All lands, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, and all buildings erected on or affixed to the same: all townships and tracts of land, the fee of which passed from the State since the year 1850, and all interest in timber upon public lands derived by permits granted before the separation of Maine from Massachusetts, interests in and improvements on land the fee of which is in the State, and interests, by contract or otherwise, in land exempt from taxation, transmission lines of electric light and power companies. Buildings of every railroad company, whether within or without the right of way, and its lands and fixtures outside of its located right of way are subject to taxation as "nonresident land."

Personal property: All goods, chattels, money, and effects within the State or belonging to residents of the State, all vessels at home or abroad; all obligations for money or other property; money at interest, and debts due in excess of these owed; all public stocks and securities; all shares in moneyed and other corporations within or without the State; all annuities payable to the person to be taxed when the capital of such annuity is not taxed in this State.
TAXATION AND REVENUE LAWS—MAINE.

Property is exempt as follows:

1. Public property but municipal property to be exempt must be located within the public limits of the municipal corporation.
2. Property of benevolent and charitable institutions incorporated in Maine.
3. Personality of all literary and scientific institutions together with such realty as is occupied for their own purposes or as residences of officers.
4. Estates of Indians.
5. Colleges, within certain limitations.
6. Churches, cemeteries, parsonages to the value of $5,000, and personal property of religious associations to the value of $5,000.
7. Works of any water company which furnishes water for fire's free of charge.
8. Planted forests for twenty years.
10. All bonds issued by the State, county, municipality, village corporation, water or sewerage district.
11. Real and personal property owned and used by the posts of the American Legion.
12. Estates to the value of $5,000 of all soldiers, sailors, and marines or their widows, who have reached the age of 70 years.
13. Armories, offices and target ranges used by the national guard.
15. Wearing apparel.
16. Farming utensils, mechanics' necessary tools, and musical instruments to the value of $50 per family.
17. Males and horses less than 6 months old.
18. Cattle 18 months old and under, $15 to the number of ten, and sheep to the number of thirty-five.
19. Produce in hands of producer.
20. Estuaries of poor persons unable to contribute to the public charges.
21. All loans of money made by any individual or corporation and secured by mortgage on real estate situated "within the State." This board assesses "wild lands" (lands in unincorporated places), has supervision over the local assessors, acts as a board of equalization, and administers the laws as to the taxation of corporations.

The town assessors are required to report annually to the State board, under oath, the aggregate of polls, land value, valuation of buildings and all other improvements, and the valuation of each class of property assessed in their respective towns, the total valuation and percentage of taxation, and itemized lists of property upon which the town has voted to affix a value for taxation purposes. In default of such report the board of State assessors may, in its discretion, report the valuation of the estates and property and lists of polls liable to taxation in the town in such amounts as it shall deem just and equitable.

The assessment made up by the town assessors as of April 1 and equalized by the State board of assessors remains the basis of State and county taxes for two years. The nature, amount, and value of the real and personal estate liable to taxation are determined by the assessor from lists furnished him by the taxpayers and from such other information as he may possess or secure. The taxpayers are required to "estimate and record" separately the land value exclusive of buildings of each parcel of real estate. Taxpayers are notified by general notice to bring in a list of their property and may be required to swear thereto. Failure to render a list bare all right to abatement and appeal unless the omission is explained and the list is rendered at the time of seeking the abatement.
TAXATION AND REVENUE LAWS—MAINE.

loggs to be, and lumber that has been, manufactured by them. All personal property employed in trade (taxed on the average amount kept on hand for sale during the preceding year), in the erection of buildings or vessels, or in the mechanic arts, is assessed and taxed in the town where so employed provided the owner, servant, contractor, or agent so employing it occupies any store, storehouse, shop, mill, wharf, landing place, or shipyard therein, for the purpose of such employment. Personal property within the State, the owner being a nonresident of the State or being unknown, is taxed where located to the owner, if known, or to the possessor, if the owner be unknown. Exceptions are vessels built (other than pleasure vessels or boats), all vessels undergoing repair or in process of construction, and all hides which are sent into, are being tanned within, and are to be returned out of the State.

"Wild lands," are assessed by the county commissioners for county taxation, and by the legislature, upon the recommendation of the board of State assessors, for State taxes; timber and grass on reserved lands (i.e., public school fund lands) are taxed in the same way.

The State board makes an official visit to each county in the State at least once a year and at such other times as may be necessary, and personally examines the methods of assessment used by the town assessors. They equalize the assessment list of each town in accordance with the full market value of the property. There is no equalization, so called, among individuals: this is accomplished by abatements made by the assessors after the taxes have been levied. The applicant may appeal to the county commissioners or to the supreme judicial court of the county when an abatement is refused by the assessor. The State board may within one year from the assessment, if justice requires, make an abatement of any State, county, or forestry district taxes.

Other features of the assessment are:

Abatement for maintaining watering trough: The assessors shall abate $5 from the tax of any inhabitant who constructs and keeps in repair during the year a watering trough beside the highway well supplied with water, if such trough be 2 feet or more above the level of the ground and easily accessible for horses and carriages, and if in the opinion of the assessors such watering trough serves as a public convenience.

Abatement for use of certain kind of cart wheels: Any town at its annual meeting may authorize its assessors to abate not exceeding $5 of the tax of any person upon proof that he has owned and used on the highways that year cart wheels having felloes not less than 6 inches wide.

Money on deposit: Money on deposit at interest in banks outside of the State is taxable to resident owners.

Debts owed may be deducted from debts due.

Cable stock not taxable: Stock in manufacturing corporations and of real estate corporations is not taxed, but the buildings, lands, and other property are taxed to the corporations.

Bank and other corporation stock, where and to whom assessable: Stocks of any bank or other corporation held by persons out of the State, except of manufacturing and real estate corporations, are assessed in the town in which the bank or corporation transacts its business. The all dividends, interest, and costs of collection are paid. Stocks of domestic and national banks are taxed to the owners where they reside, if residents of the State.

Land mortgaged: Land mortgaged is taxed to the person in possession. The loan is not taxable to the mortgagor, and the land is considered as that of the mortgagor until the mortgage takes possession.

Ships and vessels: Earning vessels and barges other than steam barges, registered or enrolled under the laws of the United States or any foreign Government and owned wholly or partly by inhabitants of the State, are assessed at a value of $20 a ton gross tonnage when new, and at $1 less for each year for 17 years; thereafter at $3. Vessels and barges rebuilt to the extent of 40 per cent or more of the original order are taxed at the same rate as vessels of one-half their age; those rebuilt or repaired by expenditures of 25 per cent but less than 40 per cent of original cost are taxed at the rate of vessels of five-eighths their age. This rate is not applicable to steam barges.

SEC. 4. Equalization.—The valuation of property on which State and county taxes are apportioned and levied in each town and unorganized township is finally fixed by the board of State assessors, who constitute a State board of equalization. This equalization relates solely to the apportionment of State and county taxes and does not affect the rates as used for local taxation.

SEC. 5. Tax rates.—The rate for State purposes is determined each year on the basis of the amounts needed to meet appropriations made by the legislature, and the sum to be raised at such rate is apportioned among the several towns and "wild lands" by the board of State assessors. This apportionment is ratified by the legislature and the
State treasurer thereupon issues warrants to the mayor and aldermen, selectmen, or assessors of each city, town, or plantation so taxed, requiring them forthwith to levy the sum apportioned to their town or place, and to commit their levy to the constable or collector for collection. The tax rate for the year 1922 was fixed at 6 mills upon the dollar and 1 cent for each taxable poll.

Bonds not exceeding $3,000,000 in amount, issued by the State, for payment of the soldiers' bonus, are redeemable in 10 years from a fund to be raised by special state taxation of 1 mill levied annually.

A State tax of 24 mills on the dollar of assessed value of property is levied annually in the Maine forestry district.

The State may issue bonds payable within 41 years, with interest at not to exceed 5 per cent, for raising funds for State highway and bridge purposes. A tax of 1.14 mills on the dollar is assessed annually upon all taxable property in the State for the construction and maintenance of highways and bridges.

County rates, how fixed.

The county commissioners prepare biennial estimates of expenses of the county, and the tax for the two years is authorized by the legislature. The commissioners apportion the tax among the towns within the county according to the last State valuation.

Municipal tax rates.

The sum to be assessed for municipal purposes must be fixed by vote at the town meeting and is assessed on estates according to their assessed value. All "plantation" required to pay any part of the public taxes are vested with the same powers as towns with respect to the duties of assessment and collection of taxes. A village corporation may establish a free public library and annually assess for each ratable poll tax of not to exceed $2 for establishment and $1 for maintenance.

Abatements may be agreed upon.

At any meeting when it votes to raise a tax, a town may agree on the abatement to be made to those who voluntarily pay their taxes to the collector or treasurer at certain periods and the times within which they are so entitled, but no such abatement shall exceed 10 per cent of the tax.

By town collectors.

SEC. 6. Collection.—In general all taxes, state, county and local, except excise taxes and those on corporations and wild lands, are collected by the town collectors (elected annually) or constables or treasurers of the several towns. The town treasurers upon demand made by warrant, remit the town's proportion of the State tax to the state treasurer. The state treasurer issues his warrants within the month prescribed specially by statute each year; and when the State tax, assessed against any city, town, or plantation remains unpaid, such delinquent subdivisions are precluded from drawing any school funds set apart for them so long as the amount of tax remains unpaid, and, if the apportionments are unpaid 60 days after the time at which they become due, he may require the sheriff of the county to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town.

The collectors are subject to imprisonment for failure to make the collections and if any person refuses to pay his tax, the collectors may detain any of his goods and chattels, not exempt from debt, or, if for 12 days after demand, a person neglects or refuses to pay a tax, or to show sufficient goods and chattels to pay it, the officers may commit him to jail. Persons imprisoned for nonpayment of taxes or officers for failure to collect taxes are treated as poor debtors. Liens to secure the payment of taxes on real estate attach as of April 1, take precedence of all other claims and interest, and continue until the taxes are paid. Such liens may be enforced by action as for debt and real estate may be attached and sold on execution issued in such action. If any tax assessed on real estate remains unpaid on the first Monday in February in the year succeeding the year in which the tax was assessed, the collector may sell at public auction as much of the land as is necessary to pay the tax. There is no fixed penalty for delinquency in taxes, but interest at 1 per cent per month may be added after the time fixed by towns for payment if the town so votes.

If, after the assessor has turned over his original assessment roll to the town collector, he desires to add other property to the roll, whether such property was omitted by mistake or otherwise, he may send to the collector a supplemental invoice and valuation. The collector thereupon required to collect the supplemental amounts, together
with the original amounts, notwithstanding that by such supplement the whole amount may considerably exceed the sum to be assessed or alter the proportion of tax allowed by (local) law to be assessed on the polls.

Warrants for State taxes on wild land plantations (i.e., municipalities of small population and with limited municipal powers) are sent direct to the assessors thereof, and these taxes are levied together with the county and municipal taxes and are collected by the collectors elected by the plantations or appointed by the assessors. State and county taxes on wild lands in unincorporated places and on timber and grass on reserved lands are paid directly to the State treasurer, after advertisement of the amount. The timber and grass on the reserved lands are held to the state for the payment of such State, county, and forestry district taxes assessed against them with interest at the rate of 20 per cent a year. Similar warrants are sent to the municipal officers of the organized plantations in the Maine forestry district. Owners of lands in unorganized townships are also liable to pay state, county, and forestry district taxes to the state treasurer upon demand made to the landowner or agent by letter at his usual post-office address.

Sec. 7. Poll taxes.—A poll tax of $3 is assessed at his place of residence on April 1 upon every male inhabitant of the State above the age of 21 years, whether a citizen of the United States or an alien. Indians, persons under guardianship, aged, infirm, blind, and poor persons, Civil War veterans, all soldiers and sailors receiving state pensions, students whose homes are outside the State, and soldiers of the United States are exempt. Execution issued on a judgment recovered for the collection of a poll tax runs against the body of the judgment debtor.

The assessors assess on taxable polls such part of the whole sum to be raised for all State, county, town, plantation, or other local taxes as the $3 poll tax will provide, the residue being raised by assessments on estates. In practice, therefore, the poll tax accrues solely to the benefit of the towns.

Sec. 8. Inheritance tax.—All property transferred by will, by the intestate laws of the State, by allowance of a judge of probate to a widow or child, by deed, grant, sale, or gift, except in cases of a bona fide purchase for full consideration in money or money’s worth, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, in trust or otherwise, is subject to an inheritance tax for the use of the State. An exception is where the property is transferred to or for the use of any educational, charitable, religious, or benevolent institution in the State, the property of which is by law exempt from taxation. Property of a deceased resident which is subject to inheritance taxation in another State is not taxable in Maine. Provided, Such tax has been paid, unless the rate in the other State is less than that in Maine, in which case it is taxable at the excess of the Maine rates over the rates of the other State. Likewise property of a nonresident decedent which is within the jurisdiction of the State at the time of death, if such property is subject to inheritance taxation in the State wherein the deceased resided, is taxable in Maine only at the excess, if any, of the Maine rates over the rates in the other State.

The tax rates are as follows:

<table>
<thead>
<tr>
<th>When the property transferred amounts to</th>
<th>Class A</th>
<th>Class B</th>
<th>Class C</th>
</tr>
</thead>
<tbody>
<tr>
<td>More than exemption, but not exceeding $50,000.....</td>
<td>1%</td>
<td>4%</td>
<td>6%</td>
</tr>
<tr>
<td>$50,000 to $100,000..................</td>
<td>2%</td>
<td>5%</td>
<td>7%</td>
</tr>
<tr>
<td>$100,000........................................</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
Classification of beneficiaries and exemptions:

Class A.—Property of the value of $10,000 transferred to or for the use of a husband, wife, father, mother, child, adopted child, or adoptive parent, and $500 transferred to any other lineal ancestor or descendant, wife or widow of a son or husband of a daughter of a decedent.

Class B.—Property of the value of $500 transferred to or for the use of a brother, sister, uncle, aunt, nephew, niece, or cousin of decedent.

Class C.—Property of the value of $50 transferred to or for the use of any other collateral relative, strangers to the blood or to bodies corporate or politic.

The tax is payable within two years after the granting of letters testamentary or of administration. If not paid when due, interest at the rate of one per cent per annum is charged.

Sect. 9. Corporation taxes.—Corporations are, in general, subject to the general property tax for State and local purposes.

Domestic corporations pay an annual franchise tax at the following rates: If the authorized capital is less than $50,000, $5; $50,000 to $200,000, $10; $200,000 to $500,000, $50; $500,000 to $1,000,000, $75; and on each additional $1,000,000 or fraction thereof, $50.

Taxes imposed on specific classes of corporations are as follows:

Railroads pay an annual excise tax based upon the gross receipts from transportation. The tax is assessed by the State board of assessors upon returns made to the public utility commission for the year ending December 31. Gross receipts are defined as the average receipts per mile for the entire system multiplied by the number of miles in the State. The rates are: On gross receipts less than $1,000 per mile, one-half of 1 per cent; $1,000 to $3,000 per mile, one-fourth of 1 per cent; $3,000 to $10,000 per mile, one-fourth of 1 per cent up to 1 per cent; but in case of railroads operated exclusively for freight the maximum rate is 3 per cent. The tax is not entirely a State tax, as each city or town in which any stock in the railroad is held is to have an amount equal to 1 per cent of the value of such stock as determined by the State board of assessors; provided the total receipts from this source are sufficient to cover such payments. The tax is payable June 15 next after the levy is made, and is collected by the State treasurer. The "excise tax," together with the municipal tax on all buildings and on land and fixtures outside the right of way, are in lieu of all other taxes on the property or the capital stock.

Street railways are taxable as other railroads, but the rates are: On average gross receipts of $1,000 per mile or less, one-fourth of 1 per cent, and for every increase of $1,000 per mile or part thereof, one-fourth of 1 per cent additional, but the rate shall not in no case exceed 4 per cent.

Sleeping car and other car companies charging extra fare pay on June 15 an excise tax of 9 per cent of the gross receipts from business done wholly within the State in lieu of all other taxes on the property or the capital stock.

Telegraph and telephone companies are required to pay into the State treasury an annual excise tax on gross receipts collected within the State at the following rates: When the gross receipts exceed $1,000 and do not exceed $5,000, 1 per cent; $5,000 to $20,000, 12 per cent; $20,000 to $100,000, 2 per cent; and for each additional $20,000, one-fourth of 1 per cent up to a maximum of 6 per cent. The tax must be paid by June 15, and is a lien on the property and franchises. Each town in which any stockholder or partner resides receives from the amount paid into the State treasury an amount equal to 1 per cent of the value of the stock or shares there held as determined by the board of State assessors, but the total so paid over may not exceed 10 per cent of the gross receipts of the State. This tax is in lieu of all other taxes except those on real estate and on personal property not essential to the business, which are taxed as property generally is taxed.

Express companies pay an excise tax of 4 per cent of the gross receipts of business done in the State for the year ending April 1. Business done in the State includes a proportionate part of all express coming into or going out of the State, but not goods in transit through the State. This tax must be paid by June 15 and is in lieu of all local taxation, except that real estate owned by such corporations is taxed in the municipality where situated.

Domestic life insurance companies are taxed at the rate of 2 per cent upon all premiums received from residents of the State after deducting all dividends paid to policyholders in the State. They also pay a tax of one-half of 1 per cent a year on the surplus after deducting the value of the real estate in this State, which is taxed by the municipality in which it is situated.

Other insurance companies.—All other insurance companies, surety companies, and credit and the insurance companies pay an annual tax upon all premiums received on contracts made in the State at the rate of 1 per cent a year. The tax is computed on the net amount of premiums actually received. Foreign insurance companies must pay the same tax as their domestic competitors. Domestic insurance companies doing business in the State must pay the same tax as those doing business there if greater than the above. Exemptions from this tax are premiums or assessments on policies issued on farm property. Insurance agents may be licensed by the insurance commissioner for the purpose of giving advice to their clients as to the doing of business in the State if the agent submits an affidavit that he is unable to procure in companies authorized to do business in the State the amount of insurance necessary to protect any given property or to furnish such licensed pay 2 per cent of the gross receipts for the preceding year less return premiums for that year. All persons, companies, associations, and corporations engaging in doing business in the State which are subject to the State insurance commissioner for the 12 months preceding, showing the amount of insurance and the gross premiums paid to each stock company for insurance during the period covered by such statement. The State insurance commissioner thereupon computes a tax of 29 per cent on the gross receipts as shown by the statement. This tax is payable on...
or before December 31, following but does not apply to fraternal beneficiary associations nor to mutual church insurance companies, marine insurance, or insurance in unauthorized companies written by special insurance brokers.

Savings banks incorporated in the State are taxed upon their several branches, assessed by the board of State assessors. From the average amount of deposits, reserve fund, and undivided profits there is deducted an amount equal to the value of the United States bonds and shares of corporation stocks, such as are by the law of this State free from taxation to the stockholders, and the assessed value of the real estate owned by the bank, three-fifths of the value of such other assets as are invested in the State, and three-fifths of the value of all bonds issued after February 1, 1909, by the State of Maine, or any county, municipality, village corporation, or water district therein, the shares of corporation stocks, such as are by the law of this State free from taxation to the stockholders, and the value of the franchises so ascertained the board of State assessors assesses an annual tax of one-half of 1 per cent. One-half is assessed on or before the 15th of May and one-half on or before the 15th of November, payable semiannually within 10 days after said date. All deposits in savings banks are exempt from municipal taxation to the bank or to the depositor, but real estate owned by the bank and not held as collateral security may be taxed by the town in which it is located. Half the proceeds of the savings bank tax goes into the school fund. Banks and trust companies are also assessed on their capital stock by the State board of assessors and are taxed at the rate of 15 mills on the dollar. The tax is paid by the bank on or before July 1, and is in lieu of all municipal or other taxes on such stock. The bank is reimbursed by the stockholders for the payment of the tax.

Loan and building associations pay a tax of one-fourth of 1 per cent a year on the amount of the monthly capital dues paid in by stockholders. It is assessed and payable semiannually. Capital dues are excluded from municipal taxation to the corporation or to the shareholder, but real estate not held as collateral security is taxable by the town in which it is located. The outstanding loans of these associations other than loans made on the real estate and on shares of the association are reported twice yearly to the board of State assessors. The association pays each year one-half of 1 per cent on the average of the semianual amounts so returned.

Grains of foreign banking companies not national pay a tax of three-fourths of 1 per cent a year on the amount of business done in the State. This is computed by taking the daily average for each month of a six months' period of all moneys outstanding on the business and then dividing the aggregate of such monthly averages by the number of months covered. The tax so ascertained is paid to the State treasurer semiannually.

Every domestic trust and banking company pays a tax of one-half of 1 per cent on the average amount of interest and time deposits ascertained by six months' periods. The value of United States bonds and shares of stocks free from taxation to stockholders is deducted. One-half is appropriated to the common schools. All such deposits are excluded from municipal taxation to the company or to the depositor.

In case any corporation fails to make the returns required, the board of State assessors may make such assessment as it thinks equitable. Corporation taxes, with interest at 10 per cent, may be recovered in an action of debt in the name of the State.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following license taxes are imposed by the State:

1. On business activities annually:

Commercial feeding stuffs, manufacture and sale of, $10. Commercial fertilizers, $10; $5 if containing potash ingredient; analysis, $10.
Funerary, $10.
Itinerant vendor, $100.
Loan agencies, making loans of $300 or less, $20.
Lobsters, license to purchase, sell, or deal in, $5.


2. Occupational and professional licenses for which applicants generally must pass examinations given by State boards of examiners:

Accountant, certified public, $25.
Apothecary, $10.
Attorney at law, $20.
Dental hygienist, examination, $10; reexamination, $5; license granted on certificate of another State, $10.
Dentist, $20; annual registration, $1.
Embalmers, $5, annual renewal, $1. reviving lapsed certificate, $2.
Nurse, $3; registration on graduation without examination, $3.
Optometrist, $15, annual registration, $5.
Osteopath, $25; upon certificate of another State, without examination, $25.
Physician and surgeon, $15.
Public-school teacher, $3.
Taxidermist, resident, $5 annually; unnaturalized foreign-born resident, $25 annually.
Test of milk and cream (Babcock test), not to exceed $1.
Veterinary surgeon, $5.

3. Miscellaneous State licenses:

Dogs: Clerks of towns issue licenses and receive fees which are to be paid into the State treasury—$1.15 for each male, $5 15 for each fertile female; for kennel licenses, $10.15 for 10 dogs or less, $20.15, for more than 10 dogs. This fund is used by the State for the reimbursement of amounts paid by towns for damages caused by dogs; the balance, if any, is credited to towns upon their State tax.
**TAXATION AND REVENUE LAWS—MAINE.**

*Fish and game licenses: Nonresident deer hunting, \(\$15\) annually; nonresident bird hunting, \(\$8\) annually. Resident hunting and fishing, 25 cents, 15 cents of which is retained by the county clerk as recording fee. Hunting for trapping fur-bearing animals, \(\$10\) annually. Special trapping license for beavers, \(\$25\) annually. Tags for transportation of wild birds, \(\$0.50\) to \(\$1\) each.

**Fees collected by certain public officials and paid into the State treasury:**
- Fees collected by certain public officials and paid into the State treasury:
  - Certain fees:
    - Fines collected under the fish and game laws are taxed one-tenth of above fees; caterpillar tractors, \(\$15\). Trailers: Equipped with pneumatic tires, 15 cents per 100 pounds weight; solid rubber tires, 50 cents per 100 pounds weight of gross weight; solid iron, steel, or other hard tires, 75 cents.
    - Motor vehicles:
      - Operator's license, \(\$2\).
      - chauffuer's license, \(\$5\).
      - Tax on vehicle, fee is \(\$25\) per annum.
      - Motor vehicle registration fees: When capital stock is increased over \(\$1,000\), \(\$1\) per cent; over \(\$500,000\), \(\$15\) for each \(\$500,000\), for every change of purpose, \(\$20\). Certificate of organization of insurance company, \(\$20\). Certificate of organization of fraternal beneficiary association, \(\$5\). Receiving service of process against foreign corporation, \(\$20\).
      - Fees paid when capital stock is increased over \(\$1,000\), \(\$5\).

**Certain fees payable into State treasury:**
- Fees collected by certain public officials and paid into the State treasury:
of organization of banking, insurance, railroad, savings bank, trust, safe deposit, tele-
graph, telephone, electric or gas light, street railroad, and water corporations, and all
other corporations authorized to exercise the right of eminent domain, if capital stock
does not exceed $5,000, $25; over $5,000 and not exceeding $10,000, $50, over $10,000 and
not exceeding $50,000, $100, over $50,000 and not exceeding $100,000, $500, for each $100,000
in excess of $100,000, $75. Corporations in general: If capital stock does not exceed
$10,000, $10, over $10,000 and not exceeding $50,000, $50, over $50,000, $10 for each $100,000
in excess of $50,000 and not exceeding $100,000, $200, for each $100,000 in excess of $100,000, $75.

Municipal officers may license for such amounts as they think proper, for public exhibitions,
places of amusement, and street lunch wagons. Other municipal license taxes are:

- Auctioneers, $2 per annum, auction sales for benefit of nonresidents, $2 per cent of
  the gross amount special auction sale, $5.
- Bowling alleys and billiard rooms, $10 annually.
- Cenotaph, not to exceed $10 per annum, $5, annually.
- Employment agency, $25 per annum.
- Innkeeper, $1.
- Itinerant vendors pay on their stock at the last town tax rate.
- Merry-go-round, not to exceed $30 per annum.
- Milk vendor, $1 per annum.
- Shellfish industry, $1 to $5 per acre.
- Steam engineers and firemen, examination, $2; annual renewal, $1.
- Taxidermist, $5 per annum.
- Wharves and fish weirs, $5 per annum.

SEC. 11. No income tax.—There is no income tax in Maine.

SEC. 12. School revenues.—The town is the unit of administration of the common schools, all schools in the town being in charge of one general committee which has control over the expenditure of all school funds, both those raised locally and those distributed by the State.

The State school fund which is distributed among the several cities, towns, and plantations for the maintenance and support of the elementary and secondary schools, consists of a state tax of 3½ mills, and the appropriation from the treasury of a sum equal to 6 per cent of the permanent school fund, and a sum equal to one-half the amounts received from the tax on franchises of savings banks and on deposits of trust and banking companies.

The equalization fund is set aside for the purpose of aiding those towns wherein a rate of taxation considerably in excess of the average rate for the state fails to produce a school revenue sufficient to secure a reasonable standard of educational efficiency. An annual appropriation is made out of the State school funds of $100,000 for distribution through the equalization fund by the State treasurer.

Towns maintaining a general industrial school for 36 weeks, with an average attendance of 20 pupils, are reimbursed by the state in a sum equal to two-thirds of the amount spent for instruction, but not more than $2,000 may be so paid to a town in any one year. A special school tax of $3 is imposed on every male resident of unorganized territory for the school expenses of the children residing therein.
MARYLAND.

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Declaration of rights with respect to taxation (Arts. XIV, XV of Declaration of rights and constitutional provisions summarized.—
(a) That no aid, charge, tax, burthen, or fees of every kind, nature, and description within the State, except as specially exempted, is subject to assessment for State, county, and municipal taxation. All certificates of indebtedness issued by any State other than Maryland, county, public corporation, or foreign country; all bonds of any State or corporation belonging to residents, and all investments in private securities, are subject to taxation. Ordinary business corporations are taxed upon their property, real and personal, which would be taxable if such corporations were natural persons and engaged in a similar business. Foreign corporations, and corporations organized under the laws of Maryland but doing no business in the State, are subject to taxation on their real and personal property situated in the State. The property, real and personal, of railroad companies is subject to assessment only for county and municipal purposes. All bonds or certificates of indebtedness bearing interest issued by any railroad or other corporation of the State, held by residents and secured by mortgage on property wholly within this State, are taxed to the owners.

(b) The general assembly shall not pass local or special laws for extending the time for the collection of taxes. No debt shall be contracted by the general assembly unless such debt shall be authorized by law providing for the collection of an annual tax or taxes sufficient to pay the interest on such debt as it falls due, and also to discharge the principal thereof within 15 years from the time of contracting the same.

The personal property of residents shall be subject to taxation in the county or city where the resident bona fide resides for the greater part of the year for which the tax may or shall be levied and not elsewhere except goods and chattels permanently located, which shall be taxed in the city or county where they are so located, but the general assembly may by law provide for the taxation of mortgages upon the property in this State and the debts secured thereby in the county or city where such property is situated.

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The following property is exempt from taxation:

1. Public property.
2. Certificates and evidences of debts of the State of Maryland and the political sub-divisions thereof.

Property exempt.

Property subject to State, county, and local taxation.

Railroad property taxable only for county and municipal purposes.

Declarations of rights and constitutional provisions summarized.—
(a) That no aid, charge, tax, burthen, or fees of every kind, nature, and description within the State, except as specially exempted, is subject to assessment for State, county, and municipal taxation. All certificates of indebtedness issued by any State other than Maryland, county, public corporation, or foreign country; all bonds of any State or corporation belonging to residents, and all investments in private securities, are subject to taxation. Ordinary business corporations are taxed upon their property, real and personal, which would be taxable if such corporations were natural persons and engaged in a similar business. Foreign corporations, and corporations organized under the laws of Maryland but doing no business in the State, are subject to taxation on their real and personal property situated in the State. The property, real and personal, of railroad companies is subject to assessment only for county and municipal purposes. All bonds or certificates of indebtedness bearing interest issued by any railroad or other corporation of the State, held by residents and secured by mortgage on property wholly within this State, are taxed to the owners.

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Churches with furniture and parsonages.
44. Hospitals, asylums, charitable and benevolent institutions.
40. Libraries, educational, and literary institutions, and their endowments.
4. Real property purchased by survivors of the Civil War for erection of monuments and parks, not exceeding 15 acres.
7. Property of the American Legion.
8. Judgments rendered by courts of record or justices of the peace.
9. Cross in the hands of the producer.
10. Fish in the possession of fishermen.
11. Provisions and fuel for the use and consumption of the family.
12. Working tools of mechanics and artisans.
13. First $500 worth of farming implements.
14. Wearing apparel.
15. Shares of stock of railroad companies subject to taxation upon their gross receipts with the State, and to county and municipal taxation upon their real and personal property within the counties and city of the State.
16. Book and accounts of merchants taxed on the fair average value of goods, wares, and merchandise in stock.
17. Property of mines assayed for less than $100.
18. Household goods to the value of $500.
19. Manufacturing plants and machinery may be exempt from local taxation for the purpose of encouraging new industries.

**SEC. 3. Assessment.**—The State tax commission has authority to enforce and execute a continuing method of assessment, to require that all property in the State be reviewed for assessment at least once in every five years, and to require individuals, firms, and corporations to furnish complete information as to ownership and value of property. For each county and for Baltimore city there is a resident supervisor of assessments under whose direction county assessors, appointed by the several boards of county commissioners, make assessments. Property is valued at its full cash value and not at a forced sale value. Other features of the assessment are:

**Vessels.** All interest in ships or other vessels is assessed to the owner at the place of residence.

**Banks and corporations.** Banks, State and national, and other incorporated institutions, corporations, and joint-stock companies are assessed locally on their real estate.

**Shares of "ordinary business" corporations exempt.** Every ordinary business corporation created after 1914 shall be exempt from taxation on its shares, notwithstanding the purposes of taxation in the hands of the holders thereof. All corporations having a capital stock are "ordinary business corporations," except railroad companies and all other common carriers, telegraph, cable, telephone, express, transportation, power, electric, gas, oil, pipe, railroad, bridge, sewerage, dispensary, and depositor and trust, guaranty and fidelity, insurance, electric light and construction, heating, refrigerating, telephone, and gas companies, building or homestead associations, and banks. If one of these excepted corporations is prohibited from operating their properties within the state, they are deemed ordinary business corporations.

**Tangible value of other shares, how ascertained.** The taxable value of shares of stock of other than ordinary business corporations is ascertained by the State tax commission by deducting from the full cash value of the shares of such corporations, the assessed value of their real estate and dividing the remainder by the number of shares.

**Certification by State tax commission to county commissioners.** The State tax commission requires, before certifying to the county commissioners of the county where any shareholders reside, the number of shares held by residents, the net value per share, and the aggregate amount. Shares held by nonresidents are taxable for county and municipal purposes where the bank or company is located.

**Franchise tax on corporations.** Foreign and domestic corporations, except those paying a gross receipts tax, doing business in the State, are taxed upon their real and personal property located in the State and in addition there are required to pay a franchise tax. That on foreign corporations is $25 on each $5,000 or fractional part thereof, of capital employed, up to $50,000, inclusive; and for every thousand dollars from $50,000 to $250,000, an additional $1 amount equal to one fortieth of 1 per cent on the excess, and if over $250,000 an additional charge of $20 for every million dollars over $250,000. That on domestic corporations is as follows: $5 on capital stock of $5,000 or less; $20, from $5,000 to $25,000; $100, from $25,000 to $100,000; $250, from $100,000 to $250,000; an additional tax of $3, from $250,000 to $500,000; an additional tax of $5, from $500,000 to $1,000,000; an additional tax of $7, from $1,000,000 to $10,000,000; an additional tax of $10 for every additional million dollars over $10,000,000, in excess of $250,000, upon the tax on such excess at the rate of $10. The tax is payable the first day of September and before interest thereon, and if not paid before the first day of November a penalty of 10 per cent is added.

**Taxation of shares of foreign corporation stock.** The shares of stock of foreign corporations in the hands of a Maryland owner are also subject to (provided dividends are paid on such stocks) to the full amount of State taxation and to a 5 per cent rate for county or municipal taxes.

**Bonds and other evidences of debt of corporations, individuals, or firms.** All bonds or other evidences of debt issued by any corporation, public or private, foreign or domestic (except the State of Maryland, county, city, or other political subdivision of the State).
BY COUNTY COMMISSIONERS APPEAL TAX COURT OF BALTIMORE.

SEC. 4. Equalization.—The county commissioners and appeal tax court of Baltimore city hear appeals from the assessments and may abate, lessen, or increase the valuations returned, assess omitted property, and correct the returns. Their proceedings are supervised by the State tax commission from whose decision there is no appeal except on questions of law.

SEC. 5. TAX RATES.—The county commissioners of the several counties and the mayor and city council of Baltimore are directed by the legislature at each session to levy the taxes for the various State funds. The State rate for 1923 and 1924 is fixed at 30 cents per $100 of assessed valuation. The same State taxes are levied on shares of capital stock of all taxable corporations and on the real estate of the shares of those corporations. The property of foreign corporations is taxable in proportion to the railroad mileage located therein.

The taxes on corporations that resemble less of the general property tax are to be assessed at their actuarial value in the market and taxed at the same rate as foreign stock (supra). Certificates of indebtedness issued by any individual or firm are to be assessed and valued according to the rate of interest thereon stipulated to be paid.

Penalties.—Failure to list bonds, notes, claims, or other evidences of debt is punished by forbidding action at law or equity thereon until the tax is paid, with an addition of 50 per cent per annum when there is an intention to evade the taxes.

A proportionate valuation of rolling stock valuation. The valuation of the rolling stock of automobile divided by the State tax commission among the counties (and the city of Baltimore) in proportion to the railroad mileage located therein. The real estate is assessed like that of individuals.

The rate for municipal purposes is determined by the mayor and city council under the local laws.

SEC. 6. COLLECTION.—Taxes are collected by the county collectors, who are compensated by a percentage of the amount of their collections, and are due after the 1st day of July following the levy in April. On taxes which are not paid before the first day of October interest of one-half of 1 per cent is charged for each month or fraction thereof that such taxes remain unpaid. All State, county, and municipal taxes are liens on the real estate of the taxpayer from the time of levy, and are considered in arrears on the 1st day of January and bear interest at 6 per cent. Collection may be enforced by distraint of personality or sale of realty.

SEC. 7. POLL TAXES PROHIBITED.—There are no poll taxes, as they are forbidden by the constitution.

The state taxes on the real estate of all corporations and on personal property, tangible and intangible, of individuals, firms and foreign corporations are collected by the county collectors and remitted by the clerks of the register of wills to the comptroller of the treasury. State taxes are payable directly into the State treasury by corporations assessable on shares or franchises.

For use of State. The tax on the real estate and must be paid to the register of wills within 13 months of the granting of letters of administration. No discount or interest is specifically provided for.

SEC. 8. INHERITANCE TAX.—All estates, real and personal, passing to any person who may die seized and possessed thereof, or by transfer intended to take effect after the death of the donor, other than to the father, mother, husband, wife, child, or lineal descendant of the decedent are subject to a tax of 5 per cent on every $100 of clear value. Estates valued at less than $500 are exempt.

The tax on a lien on the property and must be paid to the register of wills within 13 months of the granting of letters of administration. No discount or interest is specifically provided for.

SEC. 9. CORPORATION TAXES.—The line of demarcation between the special corporation taxes and the general property tax is not so clear in Maryland as in most other States. The tax on the capital stock of certain corporations has been treated under the general property tax, because it seemed to be a substitute for the taxation of the stock to the stockholders, but that classification is somewhat arbitrary.

The taxes on corporations that savour less of the general property tax...
are. The bonus or incorporation tax on capital stock—a tax which is
closely analogous to the fees for incorporation charged in most of the
other States; the franchise tax on corporations; the tax on gross receipts
of various corporations; and the taxes on insurance companies.

**Bonus tax on capital stock**—Every company incorporated under any general or special
law of the state, except railroads and building and homestead associations, is required
to pay to the state commission a bonus tax of 20 cents for every $1,000 of its capital
stock, if such stock amounts to $1,000,000 or less, on stock in excess of $1,000,000 up to
$5,000,000, $150 for each million or fraction thereof in excess of $5,000,000, $20 for each
million or fractional part thereof. In case of increase of capital stock, the tax is computed
at the same rates.

**Franchise tax on savings banks**—Every savings bank is required to pay annually a
franchise tax of one-fourth of 1 per cent of the total deposits of its
partners, directors, and officers, or the amount of one-fourth of 1 per cent of its
receipts, or earnings, as the length of their lines in the State bears to the total length of their
lines wherever located. The tax is payable annually on July 1. Failure to make
returns subjects the responsible officer of the corporation to forfeiture
of $500 to the State. Default of payment for one month is penalized 5 per cent

**Tax on gross receipts**—A franchise tax of 2 per cent per annum is levied upon the gross
receipts of all telephone, oil, pipe line and title insurance companies, 1 per cent upon the
gross earnings in the State Railroads and other corporations whose lines are
located partly within and partly without the State, a tax of 2 per cent per annum
is levied upon the gross earnings of the Baltimore & Ohio Railroad by special
contract pays one-half of 1 per cent on its gross earnings in the State. Railroads and other corporations whose lines are
located partly within and partly without the State are taxed on such portion of the entire gross
receipts as the length of their lines in the State bears to the total length of their lines
wherever located. The tax is payable annually on July 1. Failure to make
returns subjects the responsible officer of the corporation to forfeiture
of $500 to the State. Default of payment for one month is penalized 5 per cent

**Franchise tax on railroads**—Railroads, other than street railroads, are taxed for State
purposes upon their gross earnings. In lieu of any other State tax on property or capital
stock, but not greater than the Baltimore & Ohio pay an annual license tax on real and personal property. The rate of tax is graduated according to the gross earnings per mile of line: 15 per cent on the first $1,000 per mile, 2 per cent on earnings above the first $1,000 to the amount of $5,000 per mile, 25 per cent on earnings above the amount of $5,000 per mile. The Baltimore & Ohio Railroad by special contract pays one-half of 1 per cent on its gross earnings in the State.  

**Taxation and Revenue Laws—Maryland.**
Brokers: Bill, $50, exchange, $100; grain, etc., in Baltimore, $30; insurance, State, $100; miscellaneous licenses and fees—

2. Occupational and professional licenses:

- Mining fire boss, examination, $3.
- Mine foreman, examination, first class, $5; second class, $1.
- Nurse, examination, $3.
- Optometrist, $25.
- Osteopath, $25.
- Pharmacists, examination and certificate, $15; assistant pharmacist, $10.
- Plumber, registration, $5; renewal, $1.
- Plumber and gas fitter, in cities at towns of less than 5,000 population, $5; 5,000 to 10,000, $10; more than 10,000, $15.
- Stage players, etc., $50 a year or $2 each show.
- Undertaker, examination, $25; registration, $5.
- Ventriloquist or sleight of hand performer, $2 per week.

3. Miscellaneous licenses and fees—

- Boxing, sparring or wrestling: Referee, $10; contestant, $3; second, $5; manager, $5 and 10 per cent of gross receipts to the Athletics Commission.
- Child labor, $5.
- Film censor, $2 for each 1,000 feet or less and $1 for each duplicate or print thereof.
- Horse races at race track: $50 per day and 15 per cent of net revenue.
- Hunting: Nonresident, $10; to propel hunting boat, $2.50.
- Marriage licenses: minimum, $2.
- Motor vehicles: Registration fees. On all vehicles with pneumatic tires, the rate is 50 cents per horsepower, minimum, $15 with solid tires and carrying capacity of not more than 1 ton, $25; not more than 2 tons, $100; more than 2 tons, $150; 4 tons, $300; 8 tons, $600; 10 tons, $1,200; 15 tons, $2,000; 20 tons, $3,000; 25 tons, $4,000; 30 tons, $5,000; 35 tons, $6,000; 40 tons, $7,000.
- Paddlers and hawkers, on foot, $100; with horse and vehicle, $150; two horses and vehicle, $200; motor vehicle, $300.
- Restaurants, for each place of business, in cities of less than 6,000 inhabitants, $10; 6,000 or more, $25.

Shoe-shining and hat-cleaning establishments, $10.

Shows: Exhibition by any automatic moving-picture machine, phonograph, phonolphone, or similar musical machine, except for benevolent, charitable, or educational purposes, where admission does not exceed 5 cents, in places of amusement with a seating capacity of less than 200 persons, $5; 200 to 1,000, $75; 1,000 to 5,000, $100; more than 5,000, $125; when admission is more than 5 cents and seating capacity exceeds 200 persons, $125, $200 to 200, $250; 200 to 300, $300; 300 to 400, $350; 400 to 500, $400; 500 to 1,000, $450; more than 1,000, $500. Where the exhibitions do not exceed three nights in one week, the fee is one-half of the foregoing amounts. When exhibitions are given in conjunction with sale of patent medicines or whose operators derive any portion of profits, a license fee of $50 per week is charged for operating a carnival, $100 for each week's performances.

Soda fountains, $25 for each fountain in Baltimore city or in each county, but in towns and unincorporated places with population of less than 1,000, fee is $10.

Soft drinks, manufacture of, $25; fee for inspecting drinks manufactured outside of state, $5.

Storehouses, in cities not exceeding 10,000 population, $30; 10,000 to 20,000, $50; 20,000 to 50,000, $75; over $50,000, $150.

Telegraph and express companies, $300.

Theatre, in Baltimore, $300 annually or $5 per night.

Theatre, moving picture, $300 to $1,200 according to admission price and seating capacity.

Tobacco dealers, nonresident wholesale, $50 in Baltimore and $10 in each county where operating.

Trucks, persons other than grocers, makers, or manufacturers, offering for sale wares or merchandise when stock in trade does not exceed $1,000, $15; $1,000 to $2,500, $30; $2,500 to $5,000, $45; $5,000 to $10,000, $75; $10,000 to $25,000, $125; $25,000 to $50,000, $200; $50,000 to $100,000, $275; more than $100,000, $350. Where the exhibitions do not exceed three nights in one week, the fee is one-half of the foregoing amounts. When exhibitions are given in conjunction with sale of patent medicines or whose operators derive any portion of profits, a license fee of $50 per week is charged for operating a carnival, $100 for each week's performances.

Trading stamps, dealers, $1,000; manufacturer or packer issuing for own use, $25.
fixed schedule over a definite route, weighing less than 3,000 pounds, the rate is one-
twentieth of a cent per each passenger seat, multiplied by number of miles to be
traveled; weighing 3,000 pounds or over and less than 5,000 with
not more than one-fifth of a cent per each passenger seat, multiplied by
number of miles to be traveled; weighing over 7,000 pounds, solid tires or 8,500,
puddle tires, one-tenth of a cent per each passenger seat multiplied by number of
miles.
On oystertenders, weighing 3 tons or less, the rate is one-fifth of a cent for
each ton male, multiplied by the number of miles to be traveled; not over 7 tons, solid tires
or 10 tons, pneumatic tires, two-fifths of a cent for each ton male multiplied by number
of miles. But over 10 tons, solid tires or three-fifths of a cent, multiplied by the number of
miles to be traveled. Motor cycle, $3 and $1 for each side
car attachment. For bicycle with motor attachment, $1. Interchangeable tags for
dealers $25 for first two sets and $15 for each additional set, and $2 for each additional
tag when not used on their own power. Interchangeable tags for motor cycle
dealers, $20, and $5 for each additional tag. On vehi-
cles for passenger hire but not operating on a fixed schedule, $1.20 per horsepower.
For rudderless boats, $1, for each, or less, and $20 for each additional foot of carrying
capacity for tractors or traction engines, $23, these hauling farming implements
being exempted. These fees are for one year. For licenses taken out after April 1 and
before July 1, fees are three-fourths of foregoing rates, between July 1 and Oct. 1, one-
half; and after Oct 1, one-fourth. Duplicate registration certificate, 50 cents, new tags to
replace lost ones, not to exceed $1 for motor vehicle, and $2 for motor cycle or bicycle
with motor attached. In case of transfer of vehicle, owner of tags can have tags trans-
ferred to another vehicle for a fee of $1, with allowance for adjustment. Effective June
1922, a tax of 1 cent per gallon on all motor fuel was levied, said tax not to be imposed
on or after January 1, 1924. This measure was to cover a deficit in the construction
fund of the Roads Commission.

**Stallion or jacks:** Fee is equal to highest sum of the season, at least $10 for one mare:
This payment exempts from all other State taxes.

4. Fees collected by public officials and paid into State treasury.

**Articles of association of savings institutions and trust companies:** $10 for filing. Domestic
 corporations, filing fee, $10, if only one class of capital stock is provided for, and $5 for
 additional certificate. $1 and $2 additional for each certificate of registration required.

**Bank commission:** Examination of banks having $10,000,000 or less assets, $100, more
 than $10,000,000, $1,000, $25,000 to $50,000, $75, $50,000 to $100,000, $25, $100,000
to $1,000,000, $500, $1,000,000 to $5,000,000, $750, $5,000,000 to $10,000,000, $1,000, $10,
000,000 to $15,000,000, $1,500, $15,000,000 to $20,000,000, $2,000, $20,000,000 to $25,000,000,
$2,500, $25,000,000 to $50,000,000, $3,000, more than $50,000,000, $3,500.

**Commissions, issuance of:** Judges of circuit courts, $50; judges of superior court, court
 of common pleas, circuit court No. 2 of Baltimore, Baltimore city and criminal courts,
 $30 each; $10 for copies of appeals, each $50; sheriff of Baltimore County, $100; sheriff
 of other counties, $25 to $100; judge of orphans' court, Baltimore; $50, judge of orphans' court,
 as' eral counties, $10, justice of peace and constable, $2; tobacco inspectors, $50; weighers of livestock, $30; weighers of grain, $10; notaries public, $1, $50 to $200. Outside of Baltimore, $2 for any commission.

**Chargers:** Clerk of court, $250; register of wills, Baltimore, $200; register of wills, counties, $30 to $150, judges, to take acknowledgments, $10. All commissions allowed to executors or administrators of estates of the orphans' courts of the State are subject to a tax of 1 per cent on the first $30,000 of the estate, and on not exceeding 1 per cent of the balance of the estate. The orphans' court in fixing the commissions makes no allowance for the tax.

**Fire insurance:** For one or two breaks, per hogshead, $1; full stay, per hogshead $2, for replumbing and replacing all kinds except Maryland tobacco, $1 per hogshead; for all other the charge is for every hogshead not exceeding 1,000 pounds and 125 cents per each hogshead over 1,000. The excess receipts, after expenses of inspection are paid, are turned over to the State comptroller.

**Insurance fees:** Filing copy of charter, $25, annual statement, $25, certificate of authority
 to agent of foreign fire or marine company, $10, to solicitor of such company, $20, agents
 of all other foreign companies, $2, agents of domestic companies, $5, for each additional
 class of capital stock is provided for, and $5 for each additional class. Also, $1 for annual
 statement, $2, for copy of every paper filed, 25 cents per folio, and $1 for official
 seal, for valuing policies of life companies, $130 per million of insurance; for examination
 and certificate of insolvency, $10; for official seal, for valuing policies of life companies, $30
 per million of insurance; for examination of companies, an amount to be determined by
 the commissioner of insurance within the legal limit.

**Notaries public** are required to pay to the State one-half of their fees derived from pro-
teats. These fees are 5 cents for each protest, mailed or delivered.

County licenses are provided for in the Code of Public Local Laws for each separate county, but on account of their diversity have not been compiled.

**Oyster harvets:** Each person employed on a boat engaged in catching oysters with rules
 is required to pay a license fee of $1.50. This license is issued by the clerk of the circuit
court in each county. On oystertenders for the use of the public schools of the county and one-
third of the proceeds of the license to the operator of the tender, the rate is one-fifth of a cent
per oyster sold.

**Oyster boats:** Boats used for catching oysters, $1.00 for every gross ton boat shall measure,
 except for boats less than 5 tons gross measurement, when license shall be $3 per boat.
 An additional charge is made of 50 cents per labor employed on the boat for a three-months.
 One-third of the revenue goes to the State and two-thirds to the county.

**Special tax on mortgages:** In Frederick County all mortgagees holding mortgages on
real estate which have been recorded are required annually to pay a tax of 5 per cent upon
the gross amount of interest appropriated to be paid by the mortgagor. In the remaining
 counties and Baltimore city the mortgage tax has been repealed.

**Dogs:** $2 for males and $1 for females. A kennel license is issued for $10, if kennel
 has not more than 25 dogs; for more than 25 dogs, $20. (Net revenue credited to school
 or road funds of the respective counties.)

**Gypsies:** are required to pay $1,000 for each county in which the band pitches its tent
 or operates.
Sec. 11. No Income tax.—There is no income tax in this State.

Sec. 12. School revenues.—For the support of free public schools a State tax of 15 cents on each $100 of taxable property was levied for the year 1922 and the proceeds distributed to the several counties according to their school population. The tax for 1923 will be 10½ cents and for 1924, 8½ cents. The county commissioners are authorized to levy an additional tax sufficient to maintain the free public schools of the county. The income from the State school fund (of 1839) and the revenues from certain fines and licenses also go to the support of schools, as may also those from dog taxes.

Sec. 13. Levee, drainage and sanitary districts.—The board of commissioners of any county may, upon petition of landowners and after due hearing to all parties interested, declare the establishment of levee and drainage districts in their respective counties for the purpose of locating, constructing and maintaining levees, drains and canals to drain and reclaim wet, swamp or overflowed lands. Necessary funds are raised by special assessments against properties benefited in the districts, and by the issuance of bonds payable in ten equal installments. The treasurer of the county is ex officio treasurer of the district. Assessment and collection are made the same as for State and county taxes.

Washington suburban sanitary commission: assessments and bond issues. For the purpose of providing water supply, sewerage and drainage systems in certain portions of Montgomery and Prince Georges Counties contiguous to the District of Columbia, the Washington suburban sanitary commission has been incorporated under the laws of Maryland. This commission has power, subject to the approval of the public service commission, to issue bonds not to exceed in the aggregate 10 per cent of the total assessable value of property assessed for county taxes within the sanitary district. Bonds so issued bear interest at not to exceed 5 per cent per annum and are payable in not more than 50 years. They are forever exempt from county taxation. In order to provide funds to pay the interest on the bonds and establish a sinking fund for their redemption, the commission is authorized to assess such special taxes against property benefited as may be necessary. These taxes are collected through the usual channels. The commission may also make such service rates for use of the drains, etc., as it may deem proper. A commission called "Anne Arundel County sanitary commission" has been incorporated for a similar purpose and with similar powers and duties relative to bond issues and special assessments, for sanitary districts in Anne Arundel County.

Appeals. Appeal from tax levies or service charges in these districts may be taken to the public service commission.
MASSACHUSETTS.

Sec. 1. Constitutional provisions summarized.—Full power and authority are hereby given and granted to the general court (legislative assembly) to impose and levy proportional and reasonable assessments, rates, and taxes upon all inhabitants of, and persons resident and estates lying within, the Commonwealth; and also to impose and levy reasonable duties and excises upon any produce, goods, wares, merchandise, and commodities whatsoever, brought into, produced, manufactured, or being within the same.

In order that assessments may be made with equality, there shall be a valuation of estates within the Commonwealth, taken anew once in every 10 years at least, and as much oftener as the general court shall order.

Each individual of society has a right to be protected by it in the enjoyment of his life, liberty, and property, according to standing laws. He is obliged, consequently, to contribute his share to the expense of this protection; to give his personal service or an equivalent, when necessary; but no part of the property of any individual can, with justice, be taken from him, or applied to public uses, without his consent, or that of the representative body of the people.

No subsidy, charge, tax, import, or duties ought to be established, fixed, laid, or levied, under any pretext whatsoever, without the consent of the people or their representatives in the legislature.

Full power and authority are hereby given and granted to the general court to prescribe for wild or forest lands such methods of taxation as will develop and conserve the forest resources of the Commonwealth.

Full power and authority are hereby given and granted to the general court to impose and levy a tax on incomes in the manner hereinafter provided. Such tax may be at different rates upon income derived from different classes of property and shall be levied at a uniform rate throughout the Commonwealth upon incomes derived from the same class of property. The general court may tax income not derived from property at a lower rate than income derived from property and may grant reasonable exemptions and abatements. Any class of property the income from which is taxed under the provisions of this article may be exempted from the imposition and levy of proportional and reasonable assessments, rates and taxes as at present authorized by the constitution. This article shall not be construed to limit the power of the general court to impose and levy reasonable duties and excises.

If a law approved by the people is not repealed, the general court shall raise by taxation or otherwise and shall appropriate such money as may be necessary to carry such law into effect.

Sec. 2. General property taxes.—All property, real and personal, situated within the Commonwealth, and all personal property of the inhabitants wherever located without the Commonwealth unless expressly exempt, shall be subject to taxation for State, county, and municipal purposes.

Real estate, for purposes of taxation, includes not only all land, but all things affixed and appurtenant thereto. Mortgages on land and buildings or other things connected therewith are taxable as real estate.
Personal estate includes goods, chattels, money, and effects; ships and vessels at home or abroad, except such as are specifically exempted; money at interest and other debts due the person to be taxed over and above what he is indebted or pays interest for, but not including in such debts due him or indebtedness from him any loan on mortgage of real estate, taxable as real estate except the excess of such loan above the assessed value of the mortgaged real estate; public stocks and securities, bonds of railroads and street railways and stock in turnpikes, bridges and moneyed corporations within or without the Commonwealth.

Exemptions.

Exempted from taxation are the following classes of property:

1. Public property.
2. Personal property of literary, benevolent, charitable, and scientific institutions, and of temperance societies incorporated in the Commonwealth, and the real estate owned and occupied by them, but such property is not exempt if the income is divided among the stockholders or members.
3. Real or personal property of an institution used as an insane asylum, hospital, or for the treatment of mental or nervous diseases if at least one-fourth of all property so used as to one-fourth of the income of all trust or other funds, is utilized for the direct benefit of indigent insane persons or indigent persons in need of treatment for mental diseases. Such institutions to which persons adjudged insane by due process of law may be committed are exempt from taxation as personal property; and buildings used but subject to taxation on a fair cash value of the land owned and used by it.
4. Real and personal estates of incorporated agricultural and horticultural societies.
5. Houses of religious worship, and the pews and furniture.
7. Real estate and tangible personal property owned and used by any organized unit of the volunteer militia for military purposes.
8. Personal property of a fraternal society or association for the exclusive benefit of its members.
9. Property of associations formed to provide pensions for the retirement of employees in private employment.
10. Property of any annuity, pension, or endowment association.
11. Personal property owned or held in trust for religious organizations if the principal or income is used for religious, benevolent, or charitable purposes.
12. Real and personal property of a water company whose charter exempts such property from taxation.
13. Property other than real estate owned by a credit union and the capital stock of such union.
14. Property other than real estate and machinery used in manufacturing or in supplying or distributing water, owned by Massachusetts savings banks or cooperative banks, or by domestic or foreign business corporations subject to corporation excise taxes.
15. Capital stock, corporate franchises, and personal property of cooperative banks.
16. Real and personal estates belonging to incorporated organizations of veterans of any war in which the United States has been engaged to the extent of $10,000 if actually used by such association and if the net income from such property is used for charitable purposes.
17. Ships and vessels engaged in foreign carrying trade are exempt, but the interest therein is taxed one-third of 1 per cent.
18. The standing growth on classified forest land is not taxed but the owner of such land is required to pay a products tax of $1 per cent of the stumpage value upon all wood or timber cut therefrom. One-tenth of such tax, collected by the town, must be paid to the State treasurer, but the owner of classified forest land may annually cut free of the tax wood or timber from such land not exceeding $25 in stumpage value for his own use or for that of a tenant on such land. Buildings or other structures standing on classified forest land are taxed as real estate with the land on which they stand. Classified forest lands are subject to special and betterment assessments.
19. Merchandise, machinery, and animals owned by inhabitants of the Commonwealth but located in another State.
20. Property, the income from which is taxed.
21. Deposits in savings banks and other institutions the income of which is exempt from taxation.
22. Shares in partnership associations the income of which is taxable.
24. Stock in other corporations, domestic or foreign, subject to taxation or corporate franchises.
25. Intangible property held by any fiduciary in the Commonwealth.
26. Bonds, notes, or certificates of indebtedness of the United States, of this State issued since January 1, 1906, or of any county, city, town, school district, public improvement district, or water district, issued on or after May 1, 1906, and stating on their face that they are exempt from taxation in Massachusetts.
27. Horses, mules, and neat cattle less than 1 year old; swine and sheep less than 6 months old; and domestic fowls not exceeding $10 in value.
28. Property to the amount of $1,000 of a widow, of an unmarried woman over 21 years of age, of a person over 75 years of age, or of a minor whose father is deceased, provided the whole estate, real and personal, of any such person does not exceed in value $1,000, exclusive of property otherwise exempt by law.
29. Polls and any portion of the estates of aged, infirm, and poor persons when deemed unable to fully contribute.
30. Wearing apparel and farming utensils of every person.
31. Household furniture not exceeding $1,000 in value.
32. Necessary tools of a mechanic not exceeding $500 in value.
33. Property of the following classes of persons to the amount of $2,000 in the case of each person, but only $2,000 of the combined estates of any veteran and his wife shall be exempted:
(a) Soldiers and sailors in the War of the Rebellion, Spanish American War, Philippine Insurrection, or the World War, who lost the sight of both eyes, or of one eye, the sight of the other having been previously lost, or who lost one or both feet or one or both hands.

(b) Soldiers and sailors who, as the result of disabilities, have become incapacitated for manual labor to an extent equivalent, in the judgment of the assessors, to the loss of a hand or foot

(c) Wives or widows of soldiers or sailors who would be entitled to exemption under the preceding paragraphs.

The exemption stated above is not allowed if the whole estate of any of the persons mentioned or the combined property of a veteran and his wife exceeds $5,000 exclusive of the value of any mortgage interest in such mortgaged real estate as may be included in the total estate of any such person, if the local estate is less than $2,000 but exceeds that amount when added to the mortgage interest, the amount to be exempted is $2,000.

Soldiers and sailors who served in the War of the Rebellion are assessed for but are exempt at their request from the payment of a poll tax, and if they are not entitled to the exemption stated above, their property and the property of their wives or widows shall be exempt from taxation to the amount of $1,000 in the case of each person. Provided, The combined exemption of such soldier or sailor and his wife shall not exceed $4,000, and provided the combined estates of the person so exempted and of the husband or wife of such person does not exceed $5,000, but if said combined estates be less than $5,000, and exceed $1,000, the amount exempted shall be $1,000. The widows of soldiers and sailors who lost their lives in the War of the Rebellion shall be entitled to the exemption.

Sec. 3. Assessment.—The town assessors, three or more in each town, are elected at the annual town meeting for terms varying from one to three years. The selectmen may be made the assessors, or they may so act if none are elected by the town. If the selectmen fail to act, the county commissioners may appoint three or five suitable persons as assessors. In cities the assessors, usually three, five, seven, or nine in number, are in some cities appointed by the mayor, in some elected by the council, and in others elected by the people, for a term of three years.

The commissioner of corporations and taxation (referred to in the following pages as the commissioner), appointed by the governor, with the advice and consent of the council, for a term of three years, assesses and collects taxes on deposits in savings banks and savings departments of trust companies, taxes on trust companies, public-service corporations, insurance companies, business corporations' legacies and distributions, incomes, and stock transfers. The commissioner is required to give to assessors instruction and supervision as to their duties, with a view to securing uniform assessment and just taxation and to equalizing the valuation of property for the purpose of State, county, and local taxation.

A striking feature connected with the assessment is the unusual and extraordinary powers conferred upon the assessors, who not only make the valuations and list the polls and estates but make the final tax levy, or, as it is called in the statutes, "assess the taxes" by which is meant that they apportion among the various polls and estates as valued by them the amount of taxes authorized to be raised in their town or city for town or city, county, and State purposes. They also "commit the tax list with their warrants to the collector of taxes" and may even grant "abatements" or reductions in taxes to individuals after the tax bills are made out. They thus perform the functions and have the powers of assessors, auditors, equalizers, local boards of review, and local boards of appeal with respect to taxation; but an appeal from the arbitrary exercise of these powers lies to the county commissioners or to the superior court of the county.

Under the statutes the assessors publish a notice requiring the inhabitants of each town or city to bring in sworn "true lists" of all their property. Should anyone do so, he is entitled to have his list "received as true," except as to valuations, but most property is listed by the assessors "according to their best information." Any person who is guilty of making a false or fraudulent list or is guilty of evading the payment of taxes by concealing or changing his residence, may be imprisoned not more than one year or fined not more than $5,000.

The valuation at which the machinery, poles, conduits, wires and pipes of telephone and telegraph companies shall be assessed is determined annually by the commissioner of corporations and taxation subject to appeal to the board of appeal composed of the State treasurer, State auditor, and a member of the council designated by the governor.
TAXATION AND REVENUE LAWS—MASSACHUSETTS.

As of Apr. 1, at full value. The assessment is made as of April 1, at the full and fair cash value of the property assessed.

Real estate is listed annually, mortgages being treated as an interest in real estate and listed in the place where the real estate lies, and personal property is also assessed annually and in the city or town of which the owner is a resident, except stock in trade and machinery employed in other places, which is assessed where it is located. There are a few other exceptions based upon the status of the property in respect to ownership, etc. A mortgagee in possession of land is assessed as sole owner thereof. If the mortgagee has only an interest in the land, he is assessed on such interest; the tax on such property is assessed to the mortgagor less such interest.

Exempt property listed. Property exempted from taxation is also listed and valued for purposes of statistical information.

Credit for veterans' exemption. The commissioner from the returns made by assessors credits one-third of the veterans' exemption to the cities and towns making the same.

City assessment districts. The assessors may, in any year, divide any ward of a city into convenient assessment districts. The assessors may include State, county, and town taxes, or any two of them, in the same assessment.

In Boston. In Boston all taxes assessed for county or State purposes may be assessed separately as county taxes, or under the name of county taxes only, as the city council directs.

No equalization, strictly speaking; redistribution of taxpayers. Strictly speaking, there is no provision for local equalization. Taxpayers overassessed may obtain redress either from the assessors, the county commissioners, or the superior court. But there is no machinery designed to raise the assessments which may be below the fair cash value, except to call the assessors to account for nonperformance of duties. The following section seems to imply a system of State equalization, but it should be observed that it operates on the apportionment or share of State and county taxes to each city or town and not upon the valuations, and operates only triennially.

Triennial report of commissioner. In 1922 and in every third year thereafter, the commissioner shall on or before April 1, report to the general court an equalization and apportionment upon the several towns, of the number of polls, the amount of property, and the proportion of every $1,000 of State or county taxes including polls at one-tenth of a mill each, which constitutes a basis of apportionment for State and county taxes until another schedule is made and enacted by the general court.

The number of polls, the amount of property, and the proportion of every $1,000 of State taxes, including polls at one-tenth of a mill each, for each city and town in the several counties of the Commonwealth are established by the general court in a specified schedule and constitutes a basis of apportionment for State and county taxes until another schedule is made and enacted by the general court.

Amount of State and county taxes. The aggregate amount of State and county taxes to be raised is fixed by the legislature at each session. Each town or city is required to raise its quota for State and county purposes by a levy on polls and estates. Once every three years the tax commissioner determines what proportion of the whole each town or city is to pay. The assessors in the towns then determine the rates by apportionment upon the property subject to taxation.

Duty of assessors. The assessors as soon as the tax rate is fixed for the year notify the auditor or similar officer in cities, and in towns the town accountant, if any, otherwise the town treasurer, of the amount to be raised for State, county, and city or town purposes and for overlay, specifying the amounts to be levied on real and personal property, on polls, and to accrue from estimated receipts. The assessors are required as often as once a month to give notice to such officials of the amounts of abatement of taxes specifying whether granted on account of assessments on property or on polls.

The amount which the county commissioners shall levy as the county tax shall be as authorized annually by the general court, and as computed by adding together the amounts of the annual appropriation and of any new special appropriation, so far as the money therefor is to be raised by taxation and deducting therefrom so much of the probable receipts from all sources except loans and of the unappropriated balance in the county treasury at the closing of the treasurer's books for the previous year, as the general court deems advisable.
The county commissioners apportion and assess all county taxes among and upon the several towns according to the latest State valuation and by their clerk certify the assessments to the assessors thereof and prescribe the time of payment. The several amounts so apportioned and assessed are collected and paid like the State tax into the respective town treasuries, and the commissioners in their warrants require the selectmen or assessors of each town to pay or to issue their warrants requiring the treasurer to pay to the county treasurer the amount so assessed at such times as shall be fixed in the warrant of the commissioners.

The county commissioners also levy annually as a county tax a sum sufficient to meet the debt and interest maturing in that year if no other provision thereto has been made.

The mayor, or in cities having a commission form of government, the commissioner or director of finance, may request a change in the tax limit as then existing or the fixing of a tax limit, and when such request is submitted to the council it shall immediately order a public hearing for the fixing of a tax limit. Every city, except Boston, can by law fix the tax rate. The rate ($10.50 on every $1,000 of assessed valuations), for Boston can be changed only through the State legislature.

Cities and towns may incur debt and may issue bonds payable within 1 to 30 years, but, except as otherwise provided by law, a city shall not authorize indebtedness to an amount exceeding 2% per cent and a town 3 per cent on the average of the assessors' valuations of the taxable property for the three preceding years, the valuations being first reduced by the amount of all abatements allowed thereon.

Cities and towns are reimbursed for loss of taxes on land used for public institutions which are subject to the supervision of the State board of insanity, charity, or prison commissioners, except county jails, houses of correction, and training schools. The value of such property is determined by the tax commissioner for the purpose of computing the tax allowance by the State to the municipality.

Sec. 6. Collection.—The town collectors of taxes, one or more in each town are elected annually at the town meeting. The town may at any meeting appoint the town treasurer tax collector. The constables act as tax collectors unless other persons are appointed as such. Collectors in cities, usually one or more in each city, are elected for terms of one year or such other period as may be fixed by their charters.

All property taxes are collected by the town or city tax collectors and are payable on demand. If they remain unpaid for 14 days after demand and notice, they may be collected by distress and sale and in certain cases by arrest and imprisonment. If the tax remains unpaid after the expiration of 17 days from October 15, or not to exceed 30 days when a city, town, or district has by ordinance fixed an earlier date for payment, interest is charged at the rate of 6 per cent per annum. In case of any tax amount in excess of $200 if the tax remains unpaid after the expiration of three months from date on which payable, taxes on land become a lien on April 1.

Sec. 7. Watering rates.—This tax is treated as a part of the general property tax in which its returns are merged. In form it suggests a special assessment but it differs therefrom in that it is regularly recurrent each year and is not for any permanent improvement. It differs from the general property tax in that it is levied on part of the property only and assessed upon each linear foot of frontage instead of upon valuation. In some cities and towns the same services are charged to the general property tax. It is levied and collected by the same officers as the general property tax.

A city may determine that the streets, or certain streets, or portions of streets shall be watered, in whole or in part, at the expense of the abutters. In such event the expense for a municipal year, the proportion thereof to be borne by abutters, and the rate to be assessed upon each linear foot of frontage upon such streets or portions of such street is estimated and determined by the board of aldermen and assessed upon the estates abutting on such streets in proportion to the number of linear feet of each estate on the watered street. The amount on each estate is determined by the board, or, if the board so determines,
by the board of public works, the board of street commissioners, super-
intendent of streets, or other officer, who certifies the same to the
assessors. This tax is included in the annual tax bill of such estates
and collected as other taxes on the same estates.

Poll tax of $2 paid into munici-
pal treasury; estates subject
to tax.

Sec. 8. Poll taxes.—A poll tax of $2 is assessed on every male inhab-
itant of the Commonwealth above 20 years of age whether a citizen of
the United States or an alien. Civil War veterans are exempt. This
tax is paid into the municipal treasuries as part of the fund out of which
the State's share of taxes is drawn.

Property transfers subject to tax.

Sec. 9. Inheritance tax.—All property within the jurisdiction
of the Commonwealth, corporeal or incorporeal, and any inter-
ests therein, belonging to inhabitants of the Commonwealth, and all real
estate in the Commonwealth or any interest therein and all stocks in
any national bank situated in the Commonwealth or in any corporation
organized under the laws of the Commonwealth, belonging to persons
who are not inhabitants of the Commonwealth, which shall pass by
will, or by the laws regulating intestate succession, or by deed, grant,
or gift (except in cases of bona fide purchase for full consideration in
money or money's worth) intended to take effect in possession or enjoy-
ment after the death of the grantor, to any person, absolutely or in
trust, except to or for the use of charitable, educational, or religious
societies or institutions, the property of which is exempt from taxa-
tion by the laws of the State, or to or for the use of a city or town within
the Commonwealth for public purposes, is subject to a tax at the fol-
lowing rates for the use of the Commonwealth:

Classification of beneficiaries.

Beneficiaries are classified, and the tax imposed, as follows:

Class A: Husband, wife, father, mother, child, adopted child, adoptive parent, or
grandchild of decedent.

Class B: Lineal ancestor, except father or mother, lineal descendant except child or
grandchild, lineal descendant of adopted child, lineal ancestor of adoptive parent, wife
or widow of a son or husband of a daughter of decedent.

Class C: Brother, sister, half brother, half sister, nephew, niece, stepchild, or step-
parent, of decedent.

Class D: All other collateral relations, strangers to the blood, or bodies corporate or
polite.

Tax rates.

<table>
<thead>
<tr>
<th>Value of Estate or Interest</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $10,000</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Over $10,000 to $25,000</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>$25,000 to $50,000</td>
<td>3</td>
<td>3</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>$50,000 to $100,000</td>
<td>4</td>
<td>4</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>$100,000 to $250,000</td>
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<td>5</td>
<td>10</td>
<td>12</td>
</tr>
<tr>
<td>$250,000 to $500,000</td>
<td>6</td>
<td>6</td>
<td>11</td>
<td>13</td>
</tr>
<tr>
<td>$500,000 to $750,000</td>
<td>7</td>
<td>7</td>
<td>12</td>
<td>14</td>
</tr>
<tr>
<td>$750,000 to $1,000,000</td>
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<td>8</td>
<td>13</td>
<td>15</td>
</tr>
<tr>
<td>$1,000,000</td>
<td>9</td>
<td>9</td>
<td>14</td>
<td>16</td>
</tr>
</tbody>
</table>

Exemptions.

No distributive share or gift is taxable unless its value exceeds
$1,000, and in the case of a husband, wife, father, mother, child,
adopted child, adoptive father, or adoptive mother of the deceased,
$10,000; and no tax is exacted which reduces the property below the
amount of these exemptions.

When the personal estate passing from any person not an inhabitant
of the State consists in whole or in part of shares in any railroad or
street railway company or telegraph or telephone company incorpo-
rated under the laws of the Commonwealth and also of some other
State or country so much only of each share as is proportional to the
part of such company's line lying within this Commonwealth is con-
sidered as property of such person within the jurisdiction of the Com-
monwealth for the purposes of this tax. Property of a nonresident
decedent which is within the jurisdiction of the Commonwealth at
the time of his death, if subject by the laws of the State or country of
his residence to a tax of like character with that imposed by the Com-
monwealth, shall be subject only to such part of the tax imposed
by the Commonwealth as may be in excess of the tax imposed by the
laws of such other State or country provided a like exemption is made

Property of nonresidents.
TAXATION AND REVENUE LAWS—MASSACHUSETTS.

by the laws of such other State or country in favor of estates of residents of Massachusetts, but no such exemption shall be allowed until the tax provided for by the law of such other State or country shall have been actually paid.

The tax is generally assessed upon the actual value of the property at the time of the death of the decedent, and the value on which the tax is computed is determined by the commissioner. Parties interested can have one or three disinterested appraisers appointed by the probate court to determine the actual value, and their decision is final, except as to matters of law.

Taxes are payable at the expiration of one year from the date of the giving of bond by the executors, administrators, or trustees first appointed. If not paid when due, interest is charged and collected from the time the tax became payable. If the tax is paid prior to the date on which it is due, a discount at the rate of 4 per cent per annum is allowed.

This tax with the interest thereon attaches as a lien on the property and is collected by the treasurer of the Commonwealth. Administrators must pay the tax before the property is delivered.

Sec. 10. Corporation taxes.—Corporations are taxed by the State upon all those elements of their wealth which can not be reached with comparative ease and certainty by the local assessors. But the State retains for its own use only that portion of the taxes so raised which would not, under the general principles determining the situs of property, naturally belong to some one of the towns and cities, and therefore turns back to the towns a considerable part of that which is collected. One-sixth of the total tax paid in any fiscal year by domestic business or foreign corporations is retained by the Commonwealth. The remainder of the tax, after deduction is made of a sum equal to five-sixths of such tax as have been abated and refunded, is distributed to each of the several towns in the proportion that the value of the tangible property owned by all corporations taxable and situated within the State retains for its own use only that portion of the taxes so raised which would not, under the general principles determining the situs of property, naturally belong to some one of the towns and cities, and therefore turns back to the towns a considerable part of that which is collected. One-sixth of the total tax paid in any fiscal year by domestic business or foreign corporations is retained by the Commonwealth. The remainders of the tax, after deduction is made of a sum equal to five-sixths of such tax as have been abated and refunded, is distributed to each of the several towns in the proportion that the value of the tangible property owned by all corporations taxable and situated within the State.

The commissioner of corporations and taxation determines the amounts due to the cities and towns but appeal may be taken to the board of appeal.

The general corporation tax is also known as a tax on the corporate excess. It is administered by the commissioner. He ascertains the full and fair cash value of all the shares constituting the capital stock of each corporation, which is denominated the value of the corporate excess. From this amount are deducted certain items locally taxed and certain items regarded as lying beyond the jurisdiction of the State. The balance is assessed as the "corporate excess," and the corporations pay the tax directly to the commissioner.

The deductions allowed in the case of all corporations are:

Real estate and machinery used in manufacture and taxed by towns and cities in Massachusetts, the value of securities which, if owned by a natural person, would not be subject to taxation and the value of property situated outside of the State and subject to taxation elsewhere in the case of a railroad, telegraph, or street railway company, domestic or foreign, so much of the value of its capital stock as is proportional to the length of that part of its line, if any, outside the State; and also the value of its works, structures, real estate, machinery, underground conduits, wires, and pipes, subject to local taxation within the State, in case of a domestic telephone company; the value of all stock in other corporations in this or other States, already taxed, and in the case of foreign telephone companies, as much of its capital stock as is proportional to the number of telephones owned or controlled by it outside the State; in the case of a telephone company, foreign or domestic, the value of its works, structures, real estate, machinery, underground conduits, wires, and pipes, subject to local taxation in the State.

The rate of taxation levied upon the franchises of public service corporations and other corporations except foreign and domestic business corporations which are specially defined, is determined by the commissioner, who ascertains the total amount raised by taxation other than on polls in all the different towns and cities, and divides that by the total valuation of property as returned by the assessors to determine the annual rate. The average of the three preceding annual rates so determined is the franchise tax rate.

Every domestic business corporation is required to pay annually an excise equal to $5 per $1,000 of the value of its corporate excess and an amount equal to 2½ per cent. of that part of its average income which is derived from business carried on within the Commonwealth, but every
such corporation shall pay annually a total excise of not less in amount than one-twentieth of 1 per cent of the fair cash value of all shares constituting its capital stock on April 1. If a domestic business corporation which is a subsidiary of a foreign corporation or closely affiliated with it, is so managed that its books of account do not show its true earnings, it shall pay as a minimum tax an amount equal to $20 per $1,000 of its corporate excess. A foreign corporation shall pay a similar amount with respect to the business done or income received from within the Commonwealth. The merchandise of foreign and domestic business corporations is not taxed locally, but is included in the values upon which the corporate excess is determined. When the commissioner has received notice of an abatement of the taxes of any corporation, he assesses such corporation a corresponding additional franchise tax.

The total amount of the tax to be paid by a trust company in any year upon the value of its corporate franchise shall amount to not less than two-fifths of 1 per cent of the total amount of its capital stock, surplus, and undivided profits at the time of assessment.

Every corporation shall pay in addition to all other taxes an excise tax at the rate of three-fourths of 1 per cent of its net income.

Street railways and electric railroad companies are relieved of the imposition of the commutation or excise tax during the years 1922 and 1923.

The commissioner annually assesses upon every corporation or organization required by law to make deposits in trust with the State treasurer a tax of one-twentieth of 1 per cent of the average of such deposits made by it for the year last preceding the assessment. Such assessments are collected in the same manner as the taxes upon corporations. The following cases are departures from the general rules already laid down, either in the direction of special procedure or of additional taxes imposed:

**Trust companies.**

The total amount of the tax to be paid by a trust company in any year upon the value of its corporate franchise shall amount to not less than two-fifths of 1 per cent of the total amount of its capital stock, surplus, and undivided profits at the time of assessment.

Every domestic corporation shall pay in addition to all other taxes an excise tax at the rate of three-fourths of 1 per cent of its net income.

**Assessments on deposits with the State treasurer.**

The commissioner annually assesses upon every corporation or organization required by law to make deposits in trust with the State treasurer a tax of one-twentieth of 1 per cent of the average of such deposits made by it for the year last preceding the assessment. Such assessments are collected in the same manner as the taxes upon corporations. The following cases are departures from the general rules already laid down, either in the direction of special procedure or of additional taxes imposed:

**Shares of stock in banks, national or State, are assessed locally to the owners and not by the State tax commissioner.**

**Tax on deposits.**

- Savings banks, saving departments of trust companies, and the Massachusetts Hospital Life Insurance Co are taxed on their deposits, but certain specified investments at the rate of one-half of 1 per cent per annum, payable semi-annually, which is computed upon the average deposits for each six months. The tax on savings-bank deposits is in lieu of all other taxes.

- Cooperative banks are taxed locally on their real estate only.

**Departures from general rule.**

- **Trust companies.**
  - The total amount of the tax to be paid by a trust company in any year upon the value of its corporate franchise shall amount to not less than two-fifths of 1 per cent of the total amount of its capital stock, surplus, and undivided profits at the time of assessment.

- **Excise tax on three-fourths of 1 per cent.**
  - Certain railways are exempt from the imposition of the commutation or excise tax during the years 1922 and 1923.

- **Assessments on deposits with the State treasurer.**
  - The total amount of the tax to be paid by a trust company in any year upon the value of its corporate franchise shall amount to not less than two-fifths of 1 per cent of the total amount of its capital stock, surplus, and undivided profits at the time of assessment.

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  - Shares of stock in banks, national or State, are assessed locally to the owners and not by the State tax commissioner. The tax is assessed annually, which computed upon the average deposits for each six months. The tax on savings-bank deposits is in lieu of all other taxes.

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- **Departures from general rule.**
  - Shares of stock in banks, national or State, are assessed locally to the owners and not by the State tax commissioner. The tax is assessed annually, which computed upon the average deposits for each six months. The tax on savings-bank deposits is in lieu of all other taxes.
within the State on April 1 following the close of the taxable year, bear to the total
assets of the corporation employed in business on that date.
(1) An amount equal to $5 per $1,000 upon the corporate excess employed within the
State. (2) An amount equal to 2½ per cent of that part of its net income which is derived from
business within the State.

**Distribution of franchise taxes**—Corporate franchise taxes are distributed to the several
towns in proportion to the number of shares held in such town. The franchise tax on
electric railways and street railways is distributed to the towns in proportion to the
length of track operated in such town. The franchise tax on railroads, telephone, and
telegraph companies is distributed to the several towns in proportion to the total assessed
value of property actually taxed in each town for the preceding year after deduction is
made from such tax of such part thereof as is paid on accounts of shares of stock owned
by nonresidents of Massachusetts which is retained by the Commonwealth.

The franchise tax on gas, electric and water companies is distributed to the towns
where the business is carried on or if carried on in more than one town, the tax is dis-
tributed to the several towns in proportion to the total assessed value of property
actually taxed in each town for the preceding year after deduction is made from such tax
of such part thereof as is paid on accounts of shares of stock owned by nonresidents of
Massachusetts and of political subdivisions thereof as are exempted from taxation; loans
secured exclusively by mortgage of real estate taxable at real estate situated in the
Commonwealth to the amount not exceeding the assessed value of the mortgaged real estate
less than the amount of all prior mortgages; loans made in the course of business by persons
loaning money as a business upon the pawn or pledge of tangible personal property,
(2) dividends other than stock dividends on shares in all corporations and joint stock
companies organized under the laws of any State or nation other than this Commonwealth,
except banks, the shares of which are subject to taxation in the Commonwealth
and except such corporations as are subject to a tax upon their franchises payable
to the Commonwealth, (3) dividends other than stock dividends on shares in partners-
ships, associations or trusts, the beneficial interest in which is represented by transfer-
able shares except dividends on shares of the following: (c) Partnerships, associations
or trusts the property of which consists exclusively of one or more of the following kinds
of property—real estate wherever situated and supplies therefor and receipts therefrom
of corporations which are taxable; bonds, notes, loans secured by mortgages of
real estate and certificates of indebtedness, the income of which is exempt from taxation,
the income of which, if any, would be taxable if owned by an inhabitant of the
Commonwealth; shares in partnerships, associations or trusts, the property of which is
represented by transferable shares which furnish proof to the commissioner
that two-thirds at least of their taxable property is owned by nonresidents of the
Commonwealth and that the remainder if taxable is owned by residents of the
Commonwealth, Partnerships, associations or trusts the dividends on the shares of
which are exempt from taxation pay to the commissioner annually a tax of 6 per cent of the
income derived from their property so far as such income would be taxable if received by an
inhabitant of the Commonwealth.

Deductions may be made on account of interest paid during the year on debts owed by persons engaged in the business of buying and selling or otherwise dealing in intangible personal property; debts owed by other persons except debts secured by mortgage or pledge and debts on account of which the taxpayer is entitled to claim a deduction.

Income from annuities is taxed at the rate of 1½ per cent per annum. The excess over $2,000 of the income derived from professions, employ-
ments, trades or business is taxed at the rate of 1½ per cent but wages
and salaries of employees of the United States are exempt. The excess
of gains over losses received from the purchase or sale of intangible
personal property is taxed at the rate of 3 per cent per annum.

The following deductions are allowed from gross income:

- Expenses of carrying on any business, trade or profession including cost of ordinary
reparation and obsolescence of property within the year and for depreciation within
the year of wasting assets owned by the person taxed and used in the profession, trade or
business; all taxes paid except for assessments for business or trade; losses from the sale
during the year of indubitable income in connection with business or trade; losses from the
sale during the year of capital assets other than intangible personal property, and losses of capital assets other than stock in trade sustained within the year, theft or other casualty or amounts paid within the year on account of claims in law or equity incurred in connection with business or trade when
such losses are not compensated for by insurance or otherwise, debts arising from business which are found to be worthless and are charged off the books during the year, an amount equal to 5 per cent, less the amount of the mortgages thereon, of the stock in trade or other tangible property, real and personal, owned by the person taxed and used or employed in his profession, employment, trade or business within or without the Commonwealth on the date of which such property is assessed in the year for which the income is computed, the sum of $500 for a husband or wife with whom the taxpayer lives and the sum of $250 for each child under the age of 18 or parent entirely dependent on the taxpayer for support.

The following exemptions are allowed:

Three hundred dollars in all of income taxable on intangible personal property and from annuities received by a person whose total income from all sources does not exceed $2,000 must annually make a return of his entire income from all sources not exempt from taxation. Such return must be on oath.

Every individual inhabitant of the Commonwealth, including every partnership, association, or trust, whose annual income from all sources exceeds $2,000 must annually make a return of his entire income from all sources not exempt from taxation. Such return must be on oath and be filed with the income-tax assessor for the district in which the taxpayer resides or has his principal place of business. The return must be made on or before March 1 in each year if the return covers the preceding calendar year. Employers, corporations, partnerships, associations and trusts, and certain city, town, and county officials are required to furnish information concerning the payment of wages to employees or dividends or other payments to stockholders, etc.

Any person aggrieved by the assessment of the income tax may appeal to the commissioner for an abatement thereof at any time before the tax is paid or the time for paying the tax is extended. Appeals from the commissioner's decision may be filed with the board of appeal or to the superior court of the county.

The commissioner gives notice on or before September 1 to every person taxable of the amount of the tax payable by him and of the date (October 1) on which the tax is due. The tax may be paid at the office of the commissioner in Boston or at the office of the income-tax assessor for the district in which the taxpayer resides or has his principal place of business. If the tax is not paid within 15 days from the date when due, interest at the rate of 6 per cent per annum from the date due is added.

Penalties for failure to make, or for false, return.

Failure to file a return within the time prescribed is penalized by a fine of $5 for each day of delay. The penalty for a fraudulent return or failure to file a corrected return within 20 days after notice from the commissioner is a fine of not less than $100 nor more than $10,000 or by imprisonment for not more than one year, or both, and forfeiture of the right to hold a public office for a period not exceeding five years.

Any person, corporation, partnership, association, or trust failing to give information at the source as required by law may be punished by a fine of not less than $55 nor more than $500.

If an income subject to taxation has not been assessed, the commissioner may, at any time within two years after September 1 of the year in which such assessment should have been made, assess the same with interest at 6 per cent from date when such tax was due.
For the purpose of making assessments of incomes, four supervisors of assessors and one income-tax assessor for each district established by the commissioner are appointed by the commissioner, with the advice and consent of the governor and council.

From the taxes collected by the Commonwealth on incomes the State treasurer annually on or before November 15 distributes to each city, town, and district the following percentages of an amount obtained by subtracting from the average amount of the tax levied upon personal property in such city, town, or district, in the years 1915 and 1916 the average amount computed by the commissioner that would be produced by a tax upon personal property actually assessed in each city, town, or district for the years 1917 and 1918 at an average of the same rates of taxation as prevailed therein in the years 1915 and 1916—70 per cent for 1921; 60 per cent for 1922; 50 per cent for 1923; 40 per cent for 1924; 30 per cent for 1925; 20 per cent for 1926; 10 per cent for 1927

SEC. 12. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes are imposed as follows:

1. On certain business activities

Cold-storage or refrigerating warehouse, annually, $10.
Commercial feeding stuffs, annual registration fee for each brand, paid by manufacturer or dealer, $20.
Commercial fertilizers, analysis fee for each brand, $8 for nitrogen, $8 for phosphoric acid, $8 for potash, and $12 for each brand of agricultural lime except gas-house lime.
Fee for license to sell, 5 cents per ten sold.
Drug business, retail, annually, $3.
Hawkers and peddlers (veterinary exempt), for each town of not more than 1,000 inhabitants, $1; 1,000 to 2,000, $7; 2,000 to 3,000, $9; 3,000 to 4,000, $11; any other city or town, $13, for every 1,000 inhabitants over 4,000, but in no case shall fee exceed $25.
State license, $25; county license, $2 to $5.
Intoxicating liquors for lawful purposes, annual license to registered pharmacist to sell, $5; also fee of $2 for approval or license by local authorities in cities and towns.
Liquors of $200 or less, to carry on business of making, granted by commissioners of banks, not less than $100, annually.
Malt beverages, cider and light wines containing not more than 2.75 per cent of alcohol by weight at 60 degrees Fahrenheit—license to sell, or manufacture, not less than $250.
One-fourth of which is paid to the State.
Securities, sale of, brokers, $50, annually; salesmen, $2; transient vendor, $25. Town may also fix a local fee for license.

2. Occupational and professional licenses.

Accountant, certified public, examination not exceeding $25, annual renewal of license, $1.
Attorney at law, examination, $15; fee for entry of any subsequent petition for admission, $10.
Chiropractor, examination, $15, re-examination, $2. annual renewal of certificate, $1. registration of certificate with town clerk, 50 cents.
Dentist, examination, $25, subsequent examination after first re-examination, $10, reciprocity certificate, $25.
Electrical, examination, certificate A (master), $25, certificate B (journeyman), $5, subsequent examination if necessary, certificate A, $15, certificate B, $1.
Embalsmer, examination, $5; re-examination, $3. annual registration, $2.
Engineer, fireman, or operator of hoisting machinery, application for examination and license, $1.
Rubber, registration of assistant in, $1.
Nurse, examination and registration, $5. annual registration, 50 cents.
Optometrist, examination, $2; student certificate of fact, $1; reciprocity registration, $50. annual license, $2, recording certificate with town clerk, 50 cents.
Pharmacist, examination, $5. re-examination, $3; reciprocity certificate, $10.
Physician and surgeon, examination, $25, re-examination, $3, recording certificate with city or town clerk, 25 cents.
Plumbers, master, license, $2, examination and annual renewal, 50 cents; journeyman, license, 50 cents.
Private detective, if individual, annual license, $100. if a corporation, $200 annually.
Test of milk and cream (Dabcoo test), examination and license, $2.
Veterinarian, examination, $15.
Duplicate certificate of registration of any individual license, $5; certified statement of information contained in any certificate, $1 to $2, according to information furnished.

3. Miscellaneous licenses.

Fish and game: Unnaturalized foreign-born resident, certificate of registration to hunt and trap, $15;certificates to fish, $2; resident citizen, combination certificate to hunt, trap, and fish, $2; certificate to hunt and trap, $15; certificate to fish, $1. Citizen of the United States, not a resident of the State, certificate to hunt and trap, $10; certificate to fish, $3. License for bears, $1; annual license to cut fish or lake, $1, 10 cents of which is retained by the town clerk issuing the license.

Miscellaneous licenses.
Motion-picture films: Inspection, $2 for each reel or duplicate not exceeding 1,000 linear feet; $4 for each reel or duplicate exceeding 1,000 linear feet.

Motor vehicles: Annual registration, $15; truck owned by a city or town and used solely for municipal purposes, $12. Every other motor truck, trailer, and commercial car—fee based on carrying capacity as follows: 1 ton or less, $10; 1 ton and up to 2 tons, $15; 2 to 3 tons, $20; 3 to 4 tons, $25; 4 to 5 tons, $30, $50 for first 5 tons and $10 for each additional ton. Trailers equipped with non-tyre metal tires, double foregoing fees. Electric motor trucks, electric commercial vehicles and all trailers equipped with electric or resilient metal tires, one-half of foregoing fees. Registration of every automobile or trailer of less than 15 tons, $10; 15 to 20 tons, $20; 20 to 30 tons, $50; over 30 tons, $50. Inspections of external and internal, $5; external, $2. Inspection of each cast-iron sectional boiler, $2.

Commissioner of insurance: For valuation of life policies of domestic company, 2 mills for each $1,000 of insurance; each examination prior to granting license or certificate of authority to issue policies, $50; filing copy of charter or deed of settlement of each foreign company, $50; filing annual financial statement with application for lease of each annual statement, $50; each license or annual renewal of a special insurance broker's license to place insurance for companies not authorized to do business in the State, $2; each license or renewal of an insurance broker's license, $10. Each certificate of appointment of an insurance agent of a foreign company, $2; each license (or renewal) of an adjuster of fire losses, $2; each certificate of the valuation of the policies of any life insurance company; each certificate of examination, condition, or qualification of a company; each certificate of record of proceedings of the commissioner of insurance, $2 each; each examination, $50; each service of lawful process upon commissioner as attorney of foreign company, $2; each certificate issued to foreign fraternal benefit society and annual renewal, $20. Examination of fraternal benefit society, fees based on actual expenses. For each copy of any paper on file in his office, 20 cents a page, and $1 for certifying same.

Compressed air tanks: Inspection, $3.

Onions for purpose of sale: Inspection fees fixed by commissioner of agriculture and paid into State treasury.

Public utilities department: Reasonable fees for examining, testing, or calibrating meter provers and test or photometer meters. Inspection of gas meters: Meter delivering not more than a cubic foot in four revolutions, 25 cents; more than that, 30 cents with 20 cents added for each additional cubic foot so delivered. In case of the inspection of gas meters, the fee shall be collected at the time of the sale of the meter, and the amount so collected shall become a part of the general fund of said city or town, and not paid into the State treasury.

Secretary of state: Organization of corporations, one-twentieth of 1 per cent of total authorized capital stock, but not less than $5. Recording certificates of appointment of an insurance agent of a foreign company, $2; each license (or renewal) of an adjuster of fire losses, $2; each certificate of the valuation of the policies of any life insurance company; each certificate of examination, condition, or qualification of a company; each certificate of record of proceedings of the commissioner of insurance, $2 each; each service of lawful process upon commissioner as attorney of foreign company, $2; each certificate issued to foreign fraternal benefit society and annual renewal, $20. Examination of fraternal benefit society, fees based on actual expenses. For each copy of any paper on file in his office, 20 cents a page, and $1 for certifying same.
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Municipal licenses.

Auctioneer, annually, $2.

Beverages containing less than one-half of 1 per cent of alcohol, retail sale of, not exceeding $1 annually.

Cinematographs. Inspection of apparatus or booth or inclosure in which kept, $2; operator's examination, first class (operated by power), $3; annual renewal of license, $1; assistant operator's permit, $1; annual renewal, 50 cents. Second-class operator's license, $1; annual renewal, 25 cents. Permit for special exhibitions in schools, churches, or elsewhere, $2.

Coin house, tea house, or similar place of resort for refreshment, $5 or such other sum as shall be fixed from time to time by the city council or selectmen.

Day nurseries, $1 annually.

Disparcements, $5 annually.

Doors, male or spayed female, $2, unspayed female, $5 annually. Breeder's annual license, if number of dogs does not exceed five, $25, more than five, $30. No fee is required if a dog is under age of 6 months. A town may make additional regulations regarding the keeping of dogs and add an additional charge of not to exceed $1. Funds derived from dog licenses are paid into the county treasury less 20 cents for each license.

Labels, trade-marks, trade names, etc., $25.

Commissions issued to commissioners to qualify public officers, commissioners in other States and foreign countries, notary public, master in chancery, justice of the peace, special commissioner, or pilot, each, $10.

Lodging houses, not to exceed $2.

Lunch carts, not less than $50 annually.

Measurer of lumber, annual license not to exceed $1.

Motor vehicles, sale of second-hand, not to exceed $50 annually.

Municipalities may issue licenses subject to the following restrictions.

No fee is required if a dog is under age of 6 months. A town may make additional regulations regarding the keeping of dogs and add an additional charge of not to exceed $1. Funds derived from dog licenses are paid into the county treasury less 20 cents for each license which is retained by the town clerk except in Boston, and are used for paying damages caused by dogs. If any balance remains in the fund, it is refunded to the towns in proportion to the amounts collected in each and is used for the support of public libraries or schools.

Narcotics, license to store, $1; registration of license certificate, 50 cents.

Pest houses, for license to sell, rent or lease, fixed by local authorities.

Oil-pressing plants for refining, $2 annually.

Ice-cream confectionery, soda water, or fruits on the Lord's day, in Boston or in any other city or town which may so require by ordinance, not to exceed $5 annually.

Iron holders or common victualers, not to exceed $5 annually.

Intelligence offices, junk dealers, billiard saloons, pool or sipmo rooms or tables, bowling alleys, skating rinks, picnic groves, not less than $2 annually.

Lodging houses, not to exceed $2.

Lunch carts, not less than $50 annually.

Measurer of lumber, annual license not to exceed $1.

Motor vehicles, sale of second-hand, not to exceed $50 annually.

Oysters, license to plant, grow, and dig, fee fixed per acre by town or city council for a term of five years. Fee in counties other then Barnstable. Bristol. Dukes, or Nantucket, $2 and 50 cents to town clerk.

Pawnbroker, annual license, $50, if license is used on or after November 1 of any year, $25.

Public entertainments on the Lord's day, license to give, $1.

Slaughterhouse, annual license, $1; in towns having less than 10,000 inhabitants, annual license fee shall be such sum not exceeding $100 as the selectmen may fix.

Stallions, recording fee, 50 cents.

Steamboats or other power boats, recording fee, $1.

Weights and measures. Each scale with weighing capacity of more than 5,000 pounds, $100 to 5,000 pounds, 50 cents. All other scales, balances and measures or pumps, 10 cents each. All weights and other measures, 3 cents each. Each taximeter measuring device used upon vehicles for hire, $1. Each machine or other device used for determining the measurement of leather, $1. Milk bottles orars, 50 cents per gross.

Wood alcohol, annual license to manufacture or deal in, $1.
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Payment of park loans.  All amounts received for betterments which accrue by the laying out of parks in cities and towns are applied to the payment of park loans.

Fire districts; assessments.  Towns and cities may establish fire districts which may raise money by taxation for the purchase of engines and other articles necessary for the extinguishment of fires, for hydrants and water service, for the purchase of land, erection and repair of buildings, erection and maintenance of street lamps within their limits, and for other incidental expenses of the fire district.  These taxes are assessed and collected in the same manner as town taxes and are paid over to the district treasurer.

Improvement districts.  Improvement districts may be organized by a town for the purpose of erecting and maintaining street lamps, establishing and maintaining libraries, building and maintaining sidewalks, or for employing and paying police officers; and may levy special assessments on property, real and personal, in the district for necessary expenses.

Assessments for drainage improvements.  Special districts may be established for drainage purposes, and the assessors of each town are required to divide the sum assessed upon the town for expenses of the district among the various parcels of land included within the limits of the district and benefited by the improvements in proportion to the special benefits received by each parcel.  The assessments are apportioned in 20 equal annual installments or in such lesser number as the assessors may determine.
Sec. 1. Constitutional provisions summarized.—The board of supervisors of any county may in any one year levy a tax of one-tenth of 1 mil on the assessed valuation of said county for the construction or repair of public buildings or bridges or may borrow an equal sum for such purposes, and, in any county where the assessed valuation is less than $10,000,000 the board may levy a tax or borrow for such purposes to the amount of $1,000, but no greater sum shall be raised for such purposes in any county in any one year unless submitted to the electors of the county and approved by a majority of those voting thereon.

No county shall incur any indebtedness which shall increase its total debt beyond 3 per cent of its assessed valuation, except counties having an assessed valuation of $5,000,000 or less, which counties may increase their total debt to 5 per cent of their assessed valuation.

The legislature shall provide by general law for the incorporation of cities and villages; such general laws shall limit their rates of taxation for municipal purposes and restrict their powers of borrowing money and contracting debts.

The legislature may, by general law, provide for the laying out, construction, improvement, and maintenance of highways, bridges, and culverts by the State, counties, and townships thereof, and by road districts, and may authorize counties and townships to take charge and control of any highway within their limits for such purposes. The tax raised for road purposes by counties shall not exceed in any one year $5 upon each $1,000 of assessed valuation for the preceding year.

All subjects of taxation now contributing to the primary school interest fund under present laws shall continue to contribute to that fund, and all taxes from such subjects shall be first applied in paying the interest upon the primary school, university, and other educational funds in the order herein named, after which the surplus of such moneys shall be added to and become a part of the primary school interest fund.

The legislature shall provide by law for an annual tax sufficient with other resources to pay the estimated expenses of the State government, the interest on any State debt, and such deficiency as may occur in the resources.

The legislature shall provide by law a uniform rule of taxation, except on property paying specific taxes, and taxes shall be levied on such property as shall be prescribed by law: Provided, That the legislature shall provide by law a uniform rule of taxation for such property as shall be assessed by a State board of assessors, and the rate of taxation on such property shall be the rate which the State board of assessors shall ascertain and determine is the average rate levied upon other property upon which ad valorem taxes are assessed for State, county, township, school, and municipal purposes.

The legislature may by law impose specific taxes, which shall be uniform upon the classes upon which they operate.

The legislature may provide by law for the assessment at its true cash value by a State board of assessors, of which the governor shall be ex officio a member, of the property of corporations and the property, by whomsoever owned, operated, or conducted, engaged in the business of transporting passengers and freight, transporting property by express, operating any union station or depot, transmitting messages.
by telephone or telegraph, loaning cars, operating refrigerator cars, last
freight lines, or other car lines, and running or operating cars in any
manner upon railroads, or engaged in any other public service business;
and for the levy and collection of taxes thereon.

Every law which imposes, continues, or revives a tax shall distinctly
state the tax, and the objects to which it is to be applied; and it shall
not be sufficient to refer to any other law to fix such tax or object.

All assessments shall be on property at its cash value, except property
assessed in the township, village, or city where the principal business
office is situated, the tracks, roads, or bridges of any such company
are held to be personal property, and may be assessed in the township,
city, or village where located, used, or laid. Possessory claims to homestead lands are assessed as
personal property.

The exemptions are as follows:

1. All public property.
2. Property of library, benevolent, charitable, educational, and scientific institutions.
3. Houses of public worship and parsonages.
5. Property of State and local agricultural societies.
6. Parks and armories.
7. Property of estates of the Grand Army of the Republic, and of the Women's Relief
Corps, and personal property of Sons of Veterans, Union Veterans, Unions, and all
Young Men's Christian Associations, Women's Christian Temperance Union Asso-
ciations, Young People's Christian Unions, and similar associations.
8. Fire apparatus of organized companies.
9. All property of the Woman's Auxiliary Society of the University of Michigan.
10. All State, county, and local government, the divisions of the last named being the townships, villages, cities, road, and school
districts which are divisions of the township; but under certain circum-
stances school districts may be coextensive with cities or villages.

The terms “real” and “personal” property include—

Real property—All lands within the State, and all buildings and fixtures thereon, and
appurtenances thereto. A lessee's interest in lease of public land is treated as real
property.

Personal property.—All moneys; all annuities and royalties; all goods, chattels, and
effects within the State; all ships, boats, and vessels, and their appurtenances belonging
to the inhabitants of the State, whether at home or abroad; all goods, chattels, and
effects belonging to inhabitants of the State, situate without the State; property
actually and permanently invested in business in another State; all credits of every kind
belonging to inhabitants of the State, over and above the amounts owed by them; all
shares of foreign corporations, organized under the laws of the State, when the property of such
corporations is not exempt or is not taxable in itself, or when the personal property is not
assessed, all shares in banks within the State, at their cash value, after deducting the ac-
sumable value of real property of the banks; all shares of foreign corporations, except na-
tional banks, owned by citizens or residents of the State; all interests owned by individua-
lands in lands, the sale of which is in the State or the United States; all buildings and improvements
upon leased lands except where the value of the real property is also assessed to the lessor
or owner of such buildings and improvements; tomb and vaults for hire and the stock of
any corporation owning them; all other personal property not herein enumerated and
not specially exempted by law; all nursery stock and trees; all produce, seeds and grain
on hand, stored in warehouse or mill, and in transit, owned within the State; the per-
sonal property of all gas and coke companies, natural gas companies, electric light, water
works, and hydraulic companies, assessed in the township, village, or city where the
principal works are located, the mains, pipes, and wires of such companies being assessed
as personal property in the township, village, or city where located. The
personal property of street railroad, plank road, cable or electric railroad, or transportation com-
panies, bridges, and other public service property of any corporation not otherwise
exempt from taxation, is subject to taxation for State, county, and local
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districts which are divisions of the township; but under certain circum-
stances school districts may be coextensive with cities or villages.
Assessment.—In general, there is but one complete assessment roll for State, county, and municipal taxes, but incorporated villages and certain cities may cause a separate roll to be made up for their own taxation. There is no State assessment. The actual cash value of all property is subject to the general tax law, is determined annually by the State board of equalization. This forms the basis of the apportionment of the State tax, each county paying such a proportion of the tax as the equalized value of the county bears to the total equalized value of the State irrespective of the annual local assessment upon which the tax is actually collected. The township, ward, or city is the unit, and the initial assessment is made by the township supervisors (elected annually), or, where a city charter otherwise provides, by some assessor or board of assessors. In villages an assessment is made by an assessor and taxes for strictly village purposes only are levied thereon, all other taxes levied upon property situated in an incorporated village being spread upon the tax roll for the township in which the village is located.

The assessment of all property is made annually. Property is assessed to the owner or person in possession, and personal property in general follows the situs of that person, except in specified cases in which, on account of liability to evasion, the situs of the property itself is preferred. The supervisor must require a sworn statement from every person “of full age and sound mind,” both as to quantity and value of his property; and he may require persons claiming to have no property to take oath to that effect. The value assigned to the property by the owner is not taken as conclusive, it being the duty of the supervisor to make the valuation at the “cash value,” or usual selling price, where the property is. The assessment proper is completed by the township or city board of review, which alter correcting the roll, is required formally to approve it.

Willful neglect or refusal to furnish a statement of property owned or in control of a person, member of a firm, or officers of a corporation, is deemed a misdemeanor and is punishable by imprisonment for not less than 30 days nor more than 6 months, or by a fine of $100 to $1,000, or both.

Corporations in general are assessed precisely as individuals, but certain classes of corporations are assessed upon their property by the State board of assessors. The assessment made by this board is not apportioned among the townships or counties and is made the basis only for the taxes which are levied by the State board of assessors.

Other features of the assessment are—

Real estate is assessed in the township or place where situated to the owner, if known, or to the occupant, if the owner is unknown, either or both being liable for the taxes, if there be no owner or occupant known, then as “unknown.”

Mines and minerals are assessed against the owner at their true cash value as interest in the real estate in the assessment district where located, and are subject to the same tax rate as all real property in the State.

State and national banks are assessed in the assessment district in which located, upon their real estate only, shares of the capital stock being assessed at their cash value (less the value of the real estate) to the stockholders, and at the place where the bank is located. Shareholders residing in other townships in the same county in which the bank is located are assessed for their shares in their home townships. The cashier of the bank is required formally to approve it.

1 The board of review for each township is composed of the supervisors and two taxpaying landholders elected for two years, one in each alternate year. In cities of the fourth class the board of review consists of the supervisors of the several wards, the city assessor, and one member of the city council elected by the city council for a term of three years.

2 The State board of tax commissioners, consisting of three members appointed by the governor for a full term of six years, and including the governor, who is a member ex officio, forms the State board of assessors, provided for by section 8 of Article X of the constitution. The board exercises general supervision over supervisors and other assessing officers, advises them of their duties, receives all complaints as to property liable to taxation that has not been assessed, and furnishes the State board of equalization an estimate of the actual cash value of taxable property of each county.
bank is made the agent of the shareholders for the payment of the tax. Priv. banks are assessed on their tangible property, plus the excess of their credits over their deposits and debts.

Steam vessels engaged in carrying passengers, or passengers and freight, are assessed annually a specific tonnage tax of 20 cents per net ton on registered tonnage. Freight vessels are taxed 10 cents per net ton. This tax is collected by the State and apportioned to the counties and townships where the ports of call of the vessels are located.

No equalization between individuals.

SEC. 4. Equalization.—There is no equalization, so-called, between individuals. Excessive assessments and undervaluations may, however, be corrected by the board of review, or by the board of State tax commissioners.

COUNTY BOARD.

The county board of supervisors, composed of the supervisors of each township and city in the county, equals annually between townships, wards, or cities in their county, making such additions and deductions on the total value of property in the several townships as will, in their judgment, produce relatively an equal and uniform valuation. The effect of equalization in this manner is felt entirely in the apportionment of State and county taxes, as the assessment left on the hands of the board of review, is not amended, except by the board of State tax commissioners.

STATE BOARD OF TAX COMMISSIONERS.

The State board of equalization, consisting of the auditor general, president of the livestock sanitary commission and the three members of the State board of tax commissioners, annually equals the valuation of all property in the State, except that paying specific taxes, by adding to or deducting from the aggregate valuation of taxable real and personal property such amounts as will produce relatively an equal and uniform valuation between the several counties. This forms the basis of the apportionment of the State tax.

The State board of tax commissioners has powers analogous to those of boards of equalization. It has power upon its own motion, after investigation, or upon receipt of a written complaint from any taxpayer, to order a public hearing at which the supervisor and the interested parties are present, and may change individual assessments, add property omitted, and, when the assessment of all property in a given district is complained of, make a general review of the roll.

STATE TAX, HOW DETERMINED AND APPORTIONED.

SEC. 5. Tax rates.—The State board of assessors annually determines the average rate of taxation in the State upon property other than that assessed by the board. The rate is determined by dividing the total ad valorem taxes raised for State, county, township, school, and municipal purposes by the actual cash value of all property in the State subject to such taxes. The rate so found is applied to property subject to taxation by the State board. The fund thus provided is distributed among the primary schools of the State on a basis of school population. This is the only purely State tax, an apparent exception being the so-called mill tax (six-tenths of 1 mill) on the equalized valuation of the State for the support of the university.

The legislature makes such appropriations as it sees fit and directs in a general way the total amount of money to be raised. The auditor general certifies to the clerk of each county (the clerk acts as county auditor) that proportion of the total amount to be raised for State purposes which the equalized valuation in each county bears to the total equalized valuation of the State as previously fixed by the State board of equalization. The county board of supervisors apportions the share of its county among the townships and cities on the basis of the annual valuation as equalized by such board in each, and the supervisor in each township apportions the amount assigned to the township among the individuals in proportion to their assessed property.

The auditor general is directed to add to the State tax each year a sufficient sum to pay the interest on and provide a sinking fund for the "Soldiers' bonus loan," for which a bond issue has been authorized payable in 30 years from July 1, 1921, and bearing interest at 5% per cent per annum.

A tax of one-fifth of a mill on each dollar of assessed value of taxable property in the State is levied annually for the Michigan Agricultural College and experiment stations engaged in cooperative agricultural extension work.
The State administrative board may borrow money for State roads not to exceed $10,000,000 in any one year and not exceeding the aggregate $80,000,000, and may issue therefor bonds redeemable in 5 to 30 years with interest at not to exceed 5% per annum. These bonds are exempt from all taxation. For paying the interest on and redeeming these bonds a State tax of $1,500,000 is required to be levied annually.

Mortgages are subject to a specific or recording tax of 50 cents for each $100 and each remaining major fraction thereof of the debt secured by the mortgage upon real property situated in the State recorded on or after January 1, 1912. This tax, collected by the county treasurer, is divided equally between county and State.

The amount to be raised for county purposes is levied by the county board of supervisors 'and apportioned among the townships and cities. County taxes for specific purposes may be levied at not to exceed the following rates or amounts.

**Poorhouses.**—For purchase of land and erection of county poorhouses, $12,000.

**Library.**—Establishment and maintenance of a free public library, one-half of 1 mill on the dollar of assessed valuation.

**Parks.**—For purchasing, improving, and maintaining park property, one-fourth of 1 mill.

**Hospitals or sanitariums.**—Construction and maintenance of hospitals or sanitariums not exceeding two-tenths of 1 mill, except in counties having a population of 2,000,000 or more the maximum amount to be spent in any one year shall not exceed 1 mill on each dollar of assessed valuation.

Counties are authorized to cooperate for the establishment of joint sanitariums for the treatment of tuberculosis. The cost of construction, equipment, etc., is apportioned among the several counties in proportion to valuation as equalized by the board of equalization. The tax is spread and collected as other general taxes, but may not exceed 2 mills on the dollar. County authorities are authorized to contract with institutions, public or private, and state hospitals for the care, support, treatment, etc., of children, but the board of supervisors fixes the maximum amount to be expended for this purpose, which is levied and collected as part of the general expense of the county.

**Soldiers' and sailors' relief.**—For the relief, outside of soldiers' homes, of indigent ex-soldiers, sailors, and marines, and their widows and children, one-tenth of 1 mill.

**Advertising, etc.**—For advertising the agricultural advantages of the county and encouraging immigration and increasing trade in its products, 6 cents per $100 of assessed valuation in any one year. Adjoining counties may unite in forming societies for the encouragement and advancement of agriculture, manufactures, and mechanical arts, and the board of supervisors are authorized to apportion to them an equitable amount of taxes.

Counties, townships, and good road districts are authorized to raise money by taxation or bonds for the construction, improvement, and maintenance of trunk-line highways. If a county road, the county is assessed according to the valuation per trunk line mile of the county, ranging from 10 per cent of the cost to 50 per cent, the balance to be paid by the State. A tax of 5 cents per acre is levied on all State tax homestead and State swamp lands, in lieu of all other taxes, to be paid into the treasury of each county, in which such land is located. The money so received is expended upon the trunk-line highways within such county, and if there are no trunk-line highways, then upon the highways.

Counties may at a general or special election called by the board of supervisors for the purpose, upon petition of at least 10 per cent of the resident taxpayers in each organized city, village, or township of the county, by a majority vote adopt the county road system and levy taxes to support the same.

A county road tax is levied in the counties based on their assessed valuation, and graduated so as not to exceed $1 on each $1,000 in counties having an assessed valuation of more than $200,000,000 up to $5 on each $1,000 in counties having an assessed valuation not exceeding $20,000,000. These taxes are paid to the county treasurer and kept by him in a separate account to be paid out on order of the county road commissioners.

The board of county supervisors may borrow or raise by taxation any sum of money necessary, but no greater sum than $1,000 may be borrowed or raised by taxation in any one year, for the purpose of constructing or repairing public highways, bridges, or buildings unless authorized by a majority of the electors of the county (this provision applies only to the counties of less than $10,000,000 assessed valuation; other counties being authorized to levy one-tenth of 1 mill on the assessed valuation or to borrow money to that amount).
TAXATION AND REVENUE LAWS—MICHIGAN.

To provide for the payment of any loan made by them, such payment in all cases to be within 20 years. The board may authorize any township by vote of the electors thereof to borrow or raise by taxation any sum of money not exceeding $10,000 to build or repair any roads or bridges in any one year, and to prescribe the time for payment of any such loan which must be within 20 years.

The county drain commissioner determines the necessity for the construction of drains, as well as the amount to be assessed against the township or parcel of land, according to benefits derived, and whether the tax is to be collected in one year or in installments of three years. For cleaning, widening, straightening, and deepening the same procedure is followed. The taxes are collected the same as other general taxes and remain a lien against the land or person owing until paid. Within 10 days after letting of contracts or in case of an appeal, then forthwith after such appeal shall have been decided, the county drain commissioner makes a computation of the entire cost, which includes all the expenses of locating, establishing, and constructing the drain. In case the drain and assessment thereby affect more than one township or one or more townships and an incorporated city or village, the county drain commissioner is directed to apportion such sum among the several townships, city, and villages proportionately to benefits.

In townships the amount to be raised by taxation is fixed by the inhabitants at the town meeting, subject to certain legal limitations. If the town meeting fails to fix the amount, the township boards may make the levy.

Taxes for specific purposes may be levied as follows.

Highways, bridges, etc.—Townships, cities, and villages are authorized to levy a special tax for the improvement of highways, streets, bridges, sidewalks, culverts, and culverts in good repair at all times.

Good roads district. Any two or more organized townships, or any combination of townships, villages, or cities lying contiguous in any county may form themselves into a "Good roads district" and operate under the provisions of the county road law. On or before October 1 of each year the board of good roads commissioners shall determine upon the amount of tax which shall be raised, but which may not exceed 50 cents upon each $1,000 valuation of the district. Taxes are collected and paid into the county treasury to the credit of the good roads district. Adoption of the county road system abolishes the districts.

Highway taxes. The highways in every organized township are maintained by two money taxes, one known as the road repair tax and assessed on all property in the township outside the limits of incorporated villages, at not to exceed 50 cents on each $1,000 valuation of the township, and except in townships with assessed valuation of less than $500,000, where the tax is $1. The other tax, known as the highway improvement tax, is assessed on all taxable property in the township, including that within the limits of incorporated villages, at not to exceed 50 cents, except in townships of less than $500,000, where the tax is $1. Federal-aided roads. Townships, good roads districts, and counties in which Federal-aided roads are built are required to levy annually and raise a special tax the proportion of the cost of maintenance of such Federal-aided roads.

Bridges. Any combination of contiguous townships, villages, or cities in any county having a population of 400,000 or more may petition for the construction or reconstruction of bridges. The amount to be raised for this purpose is limited by the legislature in proportion to the assessed valuation of the counties.

Health districts. Any two or more contiguous townships or villages may unite and form a health district for the general preservation of the public health and may levy a tax in proportion to the assessed valuation of the villages and townships comprising the health district.

Public parks. Any one or more townships may establish free public parks and levy a special tax of not less than one-tenth of 1 mill nor more than 3 mills on the respective valuations of the townships.

Town hall or other public building. Townships may levy a special tax of not to exceed 1 per cent in any one year on all the taxable property of the township for the purpose of erecting a town hall or other public building; provided a majority of electors approve the same. Townships may contract with cities or villages for the protection of other purposes, and may levy therefore a special tax for such contract, provided the tax does not exceed 1 per cent in any one year on the assessed valuation of the township, and the tax shall not be levied or assessed within 10 years with interest at not to exceed 10 per cent.

The city council is empowered to impose such taxes as may be necessary for municipal purposes, subject to the following limitations, exclusive of taxes for school and schoolhouse, and not to exceed by a general tax 1 per cent in any one year.

Street district tax, one-fourth cent; special assessments in sewer or other special assessment districts, 5 per cent; street cleaning fund, 2 mills. Any assessments are made by city supervisors, but certain cities may provide by ordinance for the appointment by the council of a city assessor for a term of one year.

Assessments for drainage.

Township taxes.

Taxes for specific purposes.
The city clerk certifies to the county clerk on or before the first Monday of October the aggregate amounts to be raised by taxation, and the board of county supervisors apportions the amount of taxes among the several wards of the city according to the equalized valuations. Collection may be made by the city treasurer.

The governing bodies in cities and villages having a population of less than 150,000 are empowered to establish and maintain garbage systems and levy a tax not exceeding 2 mills on the dollar for such purposes or issue bonds not to exceed 2 mills on the dollar payable in five years, with interest at not to exceed 5 per cent; to levy a tax for the acquisition of land for soldiers' memorials, for erecting the same, and for the maintenance and improvement thereof; to appropriate money for the observance of Decoration Day and levy a tax accordingly; to appropriate money for the purchase of scales for weighing farm and other products and to levy a tax for the same.

Cities, villages, and school districts may establish free public libraries and issue bonds therefor not to exceed one-fourth of 1 per cent of the assessed valuation, and provide a sinking fund by an annual tax. Cities and townships may maintain public libraries and levy therefor a special tax of not to exceed 1 mill annually.

Cities may not increase the rate of taxation to exceed 2 per cent of the assessed value of real and personal property in the city.

The village council may raise by general tax a sum not exceeding in any one year 13 per cent of the assessed value for general expenses and not exceeding one-half of 1 per cent for highway and street purposes. It may levy a tax of one-fourth of 1 per cent for purchasing grounds for a cemetery. The council may raise by special assessment upon lands in sewer and special assessment districts such sums as they shall deem necessary to defray costs of improvements, but not to exceed in any one year 5 per cent of the assessed value. It may raise annually such further sum, not exceeding 5 mills on the dollar, as may be necessary for an interest and sinking fund to pay the funded debt of the village. The village assessor makes an assessment of the village proper at the same time as assessment is made in the townships. The assessor and two qualified freeholders and electors of the village, appointed annually by the council, constitute the board of review of assessments. Collection is made by the village treasurer.

For fire protection unincorporated villages may vote a sum of $5,000, one-half payable by the township at large and one-half by the village, to be raised by taxation.

Summer-resort associations may incorporate, and the property of such corporation is subject to taxation, except all houses of public worship and all school buildings used exclusively for school purposes, the lot upon which they stand, and the furniture therein, which are exempt. Whenever the real estate of any such association and the cottages and buildings thereon shall be assessed to the association and taxes levied, the association may assess, levy, and collect from its several lessees, owners of cottages and buildings, such fair and just proportion of the taxes thus levied and paid as the value of such cottages and buildings shall bear to the total valuation of such real estate assessed against the association. Such assessment by the association is a debt against the owner and is a lien on the cottage or building.

**Sec. 6. Collection.**—In general, all taxes, State and local, except those called "specific," are collected by the township or city treasurers, who are elected annually. The taxes due from taxpayers become a debt to the State, county, city, or township and are secured by a lien on the property, attaching on the 1st day of December. Taxes are delinquent on the 10th of January, when the collection fee becomes 4 per cent; but if the treasurer is apprehensive of the loss of any personal tax he may proceed to collect it by seizing the property and bringing suit in December, in which case the collection fee is 4 per cent. After the 10th of January the treasurer makes a personal demand on each taxpayer who is delinquent, and in case payment is not made he collects by seizure and sale. The respective portions of the State and county are turned over to the county treasurer, who transmits the State's portion to the State treasurer. The township treasurer is required to return to the county treasurer as delinquent all taxes which
he is unable to collect. Cities may make their collections in two installments.

Sec. 7. Poll taxes.—There is no State or county poll tax.

The village council has the power to levy on all males between the ages of 21 and 50, except active members of the fire department, a poll tax of $1, which is paid into the general highway fund.

Every person liable to work on the highways is required to work the whole number of days for which he shall have been assessed unless he elects to pay commutation money at the rate of $2 for each day assessed to the overseer of the district. Every one so assessed is authorized to require a cart, wagon, plow, scraper, or road machine, with a yoke of oxen or span of horses and a man to manage same, to be furnished by any person having the same within his district who shall have been assessed and shall be liable for highway labor for three days or more, and each implement, team, or man furnishing the same shall be deemed equivalent to one day's labor, but anyone who furnishes a road machine may receive additional compensation, not to exceed $6 per day for one machine and team to manage same. Any person who refuses or fails to work or commute or furnish the team or equipment required shall be penalized as follows: For wholly refusing to comply with such requisition, $3.50 for each day; for omitting to furnish a cart, wagon, plow, or scraper, $1.25 for each day; for omitting to furnish a yoke of oxen or span of horses, $1.50 for each day, for omitting to furnish a man to manage the same, $1.50 for each day.

Sec. 8. Inheritance tax.—A tax is imposed upon the transfer of any property, real or personal, of the value of $100 or over, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations not exempt by law from taxation on real or personal property, when the transfer is by will or by the intestate laws of the State, from any person dying seized or possessed of the property while a resident of this State; when transfer is by will or intestate laws of the State, of property within the State, and the decedent was a non-resident at the time of his death; when the transfer is of property made by a resident or by a nonresident, when such nonresident's property is within the State, by deed, grant, bargain, sale, or gift, made in contemplation of death or intended to take effect after death, whenever a power of appointment derived from any disposition of property is exercised, or where one fails to exercise such power of appointment in the time provided for.

This tax is at the rate of 5 per cent upon the clear market value of the property, is payable to the county treasurer, and becomes a lien upon such property until paid. The tax becomes due upon the death of the decedent, a discount of 5 per cent being allowed if paid within 12 months. If not paid within 18 months, interest at the rate of 8 per cent is added from the accruing thereof.

Exempt property is passing to the grandfather, grandmother, father, mother, husband, wife, child, brother, sister, wife or widow of a son, husband of a daughter, or adopted child, or to or for the use of any lineal descendant, or person to whom the decedent stood in the mutually acknowledged relation of parent at or before the child's seventeenth birthday to date of decedent's death, unless it is personal property of the clear market value of $2,000 or over or $5,000 or over in case of transfer to the wife, in which case the entire amount is taxed at the rate of 1 per cent of the clear market value. When the transfer is to or for the use of collateral relations or strangers in blood who are aliens not residing in the United States, or to or for the use of any corporation which is not chartered by authority of the United States or any State, a tax of 25 per cent is levied and collected. When the market value exceeds $50,000, but is under $500,000, the rate is twice the above on the excess. When it exceeds $500,000 the rate is three times the above on the excess. These secondary rates do not apply to cases in which the primary rate of 25 per cent is imposed.

The tax is for the use of the State and is applied to educational purposes and to the payment of the interest and principal of the State debt.
SEC. 9. Corporation taxes.—Most corporations are taxed under the general property tax. Special provisions are made in the case of certain public-service corporations, insurance companies, river-improvement companies, and kindred organizations.

The property of these public-service corporations (which include railroad, union station and depot, telegraph and telephone companies, sleeping car, express, cash loaning, stock car, refrigerator, fast freight, and all other companies owning, leasing, or operating cars) is assessed on the State assessment roll at their true cash value as determined by the State board of assessors. Taxes are levied on this assessment at the rate determined by the board, which is to be the average rate of taxation in the State for county, township, school, and municipal purposes.

Special taxes are imposed upon the following classes of corporations:

- **Insurance companies**
  - Foreign life and all plate glass, accident, livestock, steam boiler, and fidelity insurance companies, 2 per cent of the gross premiums received in the State; on foreign fire, "Lloyds," automobile, and marine insurance companies, 3 per cent. A retaliatory tax is laid on insurance companies incorporated in States which levy heavier taxes on Michigan companies.
- **Enter improvement companies**
  - One per cent per annum on paid-up capital. Reremoval or insurance companies, annual license fee of 2 per cent on gross premiums or deposits for the preceding calendar year, after deducting all amounts distributed to subscribers. This tax is in lieu of all other taxes of whatever character in State. Building and loan associations. Annual privilege fee, 1 mill upon each dollar of paid-in capital, not exceeding $2,000 in any case.
- **Mining corporations.**
  - Annual privilege fee, $3 on each dollar of average value of issued capital stock, minimum fee, $30, maximum, $10,000.
- **Rural improvement companies**
  - Annual tax, three-fourths of 1 per cent on amount of capital stock paid in or secured to be paid, in lieu of all State, county, township, or other taxes on capital stock and on all real and personal property in which the capital stock is invested.

The tax on railroad and kindred companies is a lien upon all the property of the corporations and is payable to the State treasurer on the last day of June, and if not paid before the last day of June bears interest at the rate of 1 per cent a month. They are in lieu of all other taxes except special assessments and specific taxes. These taxes are collected by the State treasurer and applied in paying the interest on the State board of assessors taxe State assessment roll at their true cash value as determined by

SEC. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The State imposes the following license taxes and fees:

1. On certain business activities, annually unless otherwise stated
   - **Automobiles, dealers in used,** $5
   - **Canning and preserving companies,** $25
   - **Commercial fertilizers retailing for more than $10 per ton,** manufacturers, importers, and agents, each brand, $20.
   - **Commission merchants, in cases of less than 20,000 population,** $15; over 20,000, $25.
   - **Druggist, permit to sell liquor on prescription,** $1.
   - **Employment agency, in city of less than 200,000 population,** $20, over 200,000, $100.
   - **Fishing industry,** see Miscellaneous licenses.
   - **Frogs, propagating and selling,** $1
   - **Hawkers and peddlers, on foot,** $5; one horse, $20, more than one horse, $40, on railroad or steamboat, $100, taking orders, $50.
   - **Mineral licenses,** $25.
   - **Municipal licenses may also be required at a rate equal to the percentage of tax levied for all other municipal taxation, based on the value of goods to be sold.**
   - **Milk or cream, dealer in,** $1.
   - **Money or credits, loan of, not exceeding $300 in amount with interest at more than 7 per cent per annum,** $100.
   - **Nurseries,** to operate, $5.
   - **Soft drinks—Wholesale manufacturers of soft drinks operating within the State pay an annual license fee of $25. An inspection fee of $35 is assessed against each brand of soft drinks sold within the State, but manufactured without. For the sale of each soft drink, a license fee of $1 must be paid annually.**
   - **Test qualification of applicants is generally required by State boards of examiners:**
     - **Accountant certified public,** $25.
     - **Architects, engineers, and surveyors,** $20, renewal (every five years), $5.
     - **Attorneys at law,** fee not to exceed $15 fixed by board of examiners.
     - **Barbers,** $5, annual renewal, $1.
   - **Occupational and professional licenses; examination.**
Miscellaneous licenses.

3. Miscellaneous licenses.

Bunting, spearing, and hunting matches. Annual license ranges from $27 in villages and townships of less than 2,000 population to $300 in cities of more than 75,000. A tax of 10 per cent of gross receipts is also imposed. Registration, annually, of contestant, $5; referee, $5. (The balance of this tax, after paying expenses of the athletic commission, is used in promoting physical training and athletics in the schools.)

Crematories, cheese factories, Stamina stations, etc. Annual registration, $5. Annual registration fee for uniform stencil brand issued by the dairy and food commissioner to stock dealers.

Drugs, practitioners, examination not to exceed $15, certificate, $15, registration of apprentice, $1, assistant pharmacist, not to exceed $10, certificate, $10. License fee of druggist and pharmacist, $6 per annum.

Physician and surgeon. $25, certificate to applicant from another State, $50, endorsement of resident to another State, $5.

Dentists, practitioners, examination not to exceed $15, certificate, $15, registration of apprentice, $1, assistant pharmacist, not to exceed $10, certificate, $10. License fee of druggist and pharmacist, $6 per annum.

Physician and surgeon. $25, certificate to applicant from another State, $50, endorsement of resident to another State, $5.

Nurse, trained, $15, annual renewal, $1. Trained attendant, $7.50, annual renewal, $1. (Local boards of health and county clerks retain 50 cents of registration fee and remit balance to State treasurer.)

Chiropractors, preliminary examination, $3; examination and registration $15. Independent applicant to another State, $5, admission upon certificate of another state, $5.

Chiropractors, $25, annual renewal, $1. County registration fee, 50 cents.

Dentists, $25, annual renewal, $1. (In cities of 10,000 or more population.)

Dental hygienists, $15, annual renewal, $1.

Embalmers and undertakers, $10, reciprocal license, $25, annual renewal, $2.

Physicians, $25.

Physicians, examination not to exceed $15, certificate, $15, registration of apprentice, $1, assistant pharmacist, not to exceed $10, certificate, $10. License fee of druggist and pharmacist, $6 per annum.

Teachers, seeking employment, registration of, $1.

Examiner, $25.

Veterinarians, $10.
between county and State to credit of general fund in each. The holder of a negotiable bond secured by a mortgage or trust deed upon real or personal property in Michigan, which mortgage or trust deed is executed to a trustee and was recorded in the State of Michigan on or before January 1, 1912, may pay a specific tax of one-half of 1 per cent upon the principal, and the bond is thereafter forever exempt from general taxes. Tax is credited to general fund of State treasury.

4. Fees collected by officials and turned into general fund:

Bank:
Examinations, one one-hundredths of 1 per cent of gross amount of assets, minimum, $25. Only one examination required each year.

Building and loan associations: Filing articles of association, by-laws, amendments, or any other paper, 1 cent; for making and certifying to articles of association, by-laws, or amendments, a certificate to be filed with secretary of State after first of April, 20 cents for each 100 words; for annual examination, one one-hundredths part of 1 per cent of gross amount of assets, but not to be less than $20 in any case. Incorporation fee, $25. Franchise fee at time of filing first annual report one-half of 1 mill on each dollar of capital stock actually paid in, thereafter, at the time of filing its annual report, 1 mill upon each dollar of paid-in capital and legal reserve, but such privilege fee shall in no case be more than $2,000.

Corporations—Fees paid to the secretary of state by:
Filing, examining, and certifying articles of incorporation, domestic, $5; foreign, $10; filing and examination of annual or special report, $5; examining, filing, and certifying to an amendment, $5; issuing and dissolve or change of attitude, $5; preservation of records by request of corporation voluntarily dissolved, $10 certifying any records not specified, $1 for each certificate and 50 cents per folio certifying and forwarding the record of any decision of appeal board, $10, in addition to franchise fee. Stocks and shares: Filing a franchise fee of $10 is charged and a like sum upon the filing of such annual license fee of $25 upon each dollar of paid-up capital and surplus is also imposed, but is not to be less than $20 nor more than $300. Franchise fee for articles of incorporation of cooperative associations, 20 cents per foot. Foreign corporations admitted to do business in Michigan must pay a franchise franchise fee of $10 upon the portion of its capital stock represented by the portion of its property owned and use in the State. No annual fee shall be less than $25 A proportionate fee shall be paid for each corporation doing business in its capital stock. Such corporations must pay an annual fee of 2 mills upon each dollar of its paid-up capital stock and surplus, such fee to be not less than $50 nor more than $10,000. Corporations exempted from these provisions are railroad companies, interurban railroad, telegraph, telephone, and foreign insurance companies. Mining corporations, foreign or domestic, doing business in the State shall at the time of filing their annual reports pay to the secretary of state privilege fee of $25 upon each dollar of gross amount of assets, but not to be less than $25 in any case. The fees must be paid for any increase in its capital stock. Such corporations must pay an annual fee of one-half of 1 per cent of its gross amount of assets, but not to be less than $20 in any case.

Partnerships:
Application fee, $1. Examination, 10 cents to 40 cents per barrel, or if inspected in carload lots of 2,500 gallons or over, one-fifth of 1 cent per gallon.

Partnerships—Franchise fee for filing with the secretary of state articles of association of a partnership, one-half of 1 mill upon each dollar of total authorized capital stock. Same fee for increase of stock.

Certain fees payable into State treasury.
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Public utilities commission. The public utilities commission exacts the following fees:
- Per copies of papers not certified, 10 cents per folio; certified copies of official documents and orders, 15 cents per folio; certifying a copy of a report made by a corporation, 50 cents; certified copies of commission's annual report, 15 cents each; certified copies of evidence and proceedings, 15 cents per folio.
- Permit issued by public utilities commission for the sale of any stocks, bonds, notes, or other evidence of indebtedness by corporations, is issued upon payment of a sum equal to one-tenth of 1 per cent of the face value of such security, but not less than 50 cents in any case.
- Steamboat inspection fees determined by size of vessel, and range from $5 to $20.
- Steamship or railroad tickets, certificate to sell.
- For transportation to foreign countries other than North America or West Indies, or transmission of money or issuance of drafts or other commercial papers payable in foreign countries, fee, $5. Applicant must be a citizen of the United States.

County licenses. County boards grant annual licenses for each pound or net trap used in fishing in waters of the State by nonresidents, the fee of $50 being paid to the county treasurer. Mining, trash, railroad and express companies, and banks pay a general license fee of $10 for a permit for any of their employees engaged in protecting money, valuables, etc., to carry a revolver. The permit is for two years and is issued by the counties and cities jointly. There is a county fee of 25 cents for recording marks and brands of livestock. The county treasurer charges certain fees ranging from 2 cents to 15 cents per folio, for description or certificate, in furnishing transcripts and abstracts of records of his office. These fees are credited to the county general fund.

Township licenses. Township boards may license billiard and pool rooms, dance halls, bowling alleys, and soft-drink emporiums outside of incorporated cities and villages, an annual fee of $50 being charged.

Dog license tax—how used. There is a special dog tax collected by the township treasurer on dogs over 1 month old and turned over to the county treasurer to form a fund for the payment of damages done to livestock by dogs. On every male, $3; on every unsexed dog, $2; on every female, $6. On dogs kept in kennels, the fee is $15 for 10 dogs or less and $20 for more than 10 dogs. Cities having a population of 250,000 or more are exempt from the provisions of this law.

Cities and villages may require certain licenses. In general, villages and cities may license, at rates to be fixed by the councils, billiard tables and bowling alleys, taverns and eating houses, public shows and exhibitions, auctioneers, hawkers and peddlers, transient traders and dealers, hacks and other public vehicles, solicitors for passengers or baggage, whale boats, ferries, toll bridges, and maternity hospitals. Boards of health in cities of 15,000 or more population may charge a fee of $2 for examination and registration of plumbers. In cities where building inspection is required a fee of $1 must be paid for the installation of warm-air heating plants. Loan brokers, not more than 2 per cent per month or 7 per cent per annum, are licensed by the mayor of the city. The fee fixed by the city councils and paid to the city treasurer for loaning sums of $100 or less and charging more than 7 per cent per annum a license must be obtained from the commissioner of the banking department, for which a fee of $100 per annum is charged. Pawnbrokers and loan agents pay the sum of $250 per annum to the city treasurer, the fee being fixed by the legislature, which also authorizes common councils to charge a fee of not less than $50 nor more than $300. To conduct bankrupt, removal, or live sales, a license fee of $2 must be paid to the clerk of the city, township, or village. Cities may charge junk and second-hand dealers an annual license fee not exceeding $50. Transient merchants are licensed by the city, village, or town clerk. The fee ranges from $25 per day in cities having a population of more than 100,000 to $10 per day in cities having a population of less than 25,000 for the first 5 days and $10 per day thereafter.

No income tax. State school fund. Sec. 11. No income tax.—There is no income tax in this State.
Sec. 12. School revenues.—The interest on the State school fund, the principal of which was originally derived from sale of lands granted by the United States, is apportioned semiannually to the school districts.

Examination fees. Fees for examination of applicants for the position of teacher (male, $1; female, 50 cents) are credited to the teachers' institute fund of the county.
The township supervisor assesses a tax of 1 mill upon each dollar of taxable property in his district for primary school purposes, and collection is made by the township treasurer, but in any school district which has on hand, exclusive of the building fund, a balance equal to or in excess of the amount paid for teachers' wages the preceding year, no mill tax is levied for that year. The township may also levy a tax for a school library. Two township school districts may be united into one. Graded school districts may be established.

The district board or board of education of any township not maintaining a high school has authority and is required to vote a tax sufficient to pay the tuition and transportation of resident children eligible for admission to high schools in other districts.

The district board of education of any school district whose population is not less than 15,000 nor more than 100,000, where taxes authorized to be raised for school purposes are based upon a rate per capita for each child of school age, is authorized to impose a tax for the purpose of paying ordinary expenses of conducting its schools and to provide annually for its levy and collection.

In school districts in cities having a population not exceeding 60,000, the amount of school taxes to be assessed is determined by the electors annually; the spreading and collection of the taxes and the disbursement of the moneys are in the hands of the assessing officers, city clerk and city treasurer, respectively.

School districts are empowered to levy a tax for the purpose of building and furnishing a home for teachers employed in the district and buying a site for such home.

Cities having a population of more than 100,000 and less than 250,000 constitute one school district with a board of education. This board estimates annually the amount of taxes necessary for the ensuing year, the same to be approved by the common council and levied, assessed, and collected the same as city taxes but may not exceed the sum of 9 mills on the dollar for general purposes, and for purchasing school lots and erecting and equipping school houses and paying school bonds and interest not to exceed 6 mills in addition.

School districts in cities having a population of more than 250,000 and comprising a single school district may borrow money to make permanent improvements by the issue and sale of bonds not exceeding 5 per cent of assessed value of all real and personal property in the district. Any other school district, if electors approve, may issue bonds for school purposes not to exceed in the aggregate 15 per cent of the assessed valuation of the district and payable within 30 years. A sufficient tax to redeem such bonds must be levied.
### Railroad taxation (Art. 4, Sec. 1). constitutional provisions summarized.

- Any law providing for the repeal or amendment of any law or laws heretofore or hereafter enacted, which provides that any railroad company now existing in this State, or operating its road therein, or which may be hereafter organized, shall be in lieu of all other taxes and assessments upon their real estate, road, rolling stock, and other personal property, at and during the time and period therein specified, pay into the treasury of this State a certain percentage therein mentioned of the gross earnings of such railroad companies now existing or hereafter organized, shall, before the same shall take effect or be in force, be submitted to a vote of the people of the State and be adopted and ratified by a majority of the electors of the State voting at the election at which the same shall be submitted to them.

#### Special tax laws prohibited (sec. 22).

- The power of taxation shall never be surrendered, suspended, or used to regulate the building or repairing of schoolhouses and the raising of money for such purposes, exempting property from taxation, or authorizing public taxation for a private purpose.

- All real property, personal property, and all personal property not exceeding in value $200 for each household, individual, or head of a family, as the legislature may determine.

- Provided, That the legislature may authorize municipal corporations to levy and collect assessments for local improvements upon property benefited thereby without regard to a cash valuation. And, provided further, That nothing herein contained shall be construed to affect, modify, or repeal any existing law providing for the taxation of the gross earnings of railroads.

#### Local taxation (Art. XI, sec. 6).

- Any county and township organization shall have such powers of local taxation as may be prescribed by law.

- General property taxes. — All real and personal property in the State, and all personal property wherever located of persons residing therein, is subject to State, county, and municipal taxation, except as expressly exempted or upon the earnings of which a percentage tax is collected in lieu of the property tax.

- "Real" and "personal" property includes for purposes of taxation—

  - **Real property**—Land and all buildings, structures, and improvements, or other fixtures of whatever kind thereon, all rights and privileges appurtenant thereto, and all mines, minerals, water, fossils, and trees on or under the same. Mortgages on lands are covered by the mortgage registry tax, except in the case of persons or corporations whose personal property is expressly exempted from taxation by law, or is taxed upon the basis of gross earnings, or other methods of computation in lieu of all other taxes. Lands of any railroad company exempted by the gross earnings tax law become subject to taxation "as soon as sold, leased, or contracted to be sold or leased." Whenever any special stock and land stock, or any other writing or instrument whatever, is issued by any railroad company to any person with a view to securing to the person any right, title, or interest in the lands, that interest becomes taxable to the holder as other real property in the State.

  - **Personal property**—All goods, chattels, moneys and effects, all ships, boats, and vessels belonging to the inhabitants of the State, whether at home or abroad, and all capital invested therein, all improvements on lands the fees of which is still vested in
the United States, or corporations whose property is not subject to the same mode and rule of taxation as other property; stock of nurserymen, all gas, electric, and water mains, pipes, conduits, poles, and wires located in any road, street, or alley, and all tracks, roads, and bridges of street railway, plank road, turnpike and bridge companies, together with the poles and wires laid in connection therewith, credits of every kind over all accounts of any and every nature, unless the capital of the annuity be taxed within the State, all public stocks and securities, all personal estates of moneyed corporations, whether the owners thereof reside in or out of the State; all shares in foreign corporations owned by residents, and all shares in banks organized under the laws of the United States or of this State.

The following property exemptions are allowed:

1. All public property.
2. All public schools, academies, colleges, universities, and all seminaries of learning.
3. All churches, church property, and houses of worship.
4. Public burying grounds.
5. Institutions of purely public charity.
7. Bonds and certificates of indebtedness of State, counties, cities, villages, townships, and school districts issued subsequently to 1911, except for the inheritance tax.
8. Personal property of every head of a family not exceeding $100 in value

Sec. 3. Assessment.—The assessment is made as of May 1 by assessors elected in the townships and villages for a term of two years, and appointed by the councils in the cities.

Personal property is assessed annually.

Shares of stock in corporations which are taxed on their capital and property, need not be listed. Corporations, except those specifically taxed, are assessed on their real estate and personal property and also on capital stock. From the market value of the shares of stock is deducted the value of the real and personal property, and the balance is listed as “bonds and stocks.”

Property undervalued by county officials or unlawfully omitted from the assessment may be called to the notice of the governor, who shall thereupon appoint an examiner to assess the property at its true value. Taxes so assessed are a lien on all real property of the owner in the county.

Iron ore, mined or unmined, is assessed at 50 per cent of its true value; household goods and furniture at 25 per cent; livestock, poultry, agricultural products, stocks of merchandise with fixtures and furniture used therewith, materials and manufactured articles of manufacturers, all tools, implements, and machinery and all un-platted real estate, except iron mines, at 33 1/3 per cent; and all other property subject to the general property tax at 40 per cent.

The law provides for a separate listing of money and credits and imposes a flat tax rate of 3 mills on the dollar in lieu of all other taxes. “Money” includes all forms of currency in use whether in hand or on deposit in a bank; “credits” include every claim and demand for money or other valuable thing, annuities, claims secured by deeds, or mortgages, and shares of stock upon which no tax has been paid in the State. No deduction is allowed for debts. Taxable money and credits are listed and assessed separately on blanks prescribed by the State tax commission and furnished to assessors by the

By local assessors as of May 1.

Real property, how and when assessed.

Personal property, annually.

Corporation stock and property.

Property undervalued.

Assessment at certain per cent of true value.

Separate listing of “money” and “credits” tax rate 3 mills.

Distribution of tax.

1 State tax commission is composed of three members appointed by the governor for a term of six years, only one member expiring at the same time. This commission exercises general supervision over the administration of the assessment and taxation laws of the State and sitting as a board of equalization has the power of equalizing individual town and county assessments.
 county auditor. The assessment is reviewed and equalized as other personal property. The tax is apportioned one-sixth to the State revenue fund, one-sixth to the county revenue fund, one-third to the municipality, and one-third to the school district in which the property is assessed.

A registry tax of 15 cents is imposed on each $100 of any debt secured by a mortgage on real property in the State when the mortgage runs for 5 years or less and 25 cents when it runs for more than 5 years and 60 days. The tax must be paid to the treasurer of the county in which the mortgaged land is situated at the time of the filing of the mortgage and is in lieu of all other taxes on such mortgages. This tax is appropriated one-sixth to the State, one-sixth to the county, and the balance equally between the school district and other subdivisions in which the mortgaged real estate is situated.

Bank stock and the moneyed capital of banks and mortgage loan companies are assessed at 40 per cent of true value where the bank or company is located. The accounting officer is required to furnish a statement of the amount and the number of shares of capital stock, amount of paid-in capital, surplus, undivided profits, and all other funds. The amount of investment in real estate in Minnesota which is assessed and taxed in the same manner as other real estate is deducted from these totals and the remainder taken as the basis for the taxable value of shares. The amount of taxes levied is deducted from the annual earnings of the bank and the tax paid before a dividend is declared.

Every person, firm, or corporation operating a grain elevator or warehouse is taxed in lieu of all other taxes one-half of 1 mill per bushel on wheat and flax and one-fourth of 1 mill on all other grain handled by such elevator or warehouse during the preceding year. Vessels owned in or hailing from any port of the State, employed in navigation of international waters, pay annually 5 cents per net ton of their registered tonnage. This tax is in lieu of all other taxes. One-half of the tax is paid to the county in which the port of hailing of the vessel is located.

Personal property of street railroad, plank road, gravel road, turnpike or bridge companies is listed and assessed in the place where such property is located.

Mortgages of building associations which are represented in their stock are not to be assessed as mortgages.

The county board of equalization, composed of the county commissioners, who are elected to office for a term of four years, and the county auditor, examines and compares the assessments of the several towns or districts of the county. It may raise or lower the value of real and personal property, but the aggregate value may not be reduced.

The Minnesota Tax Commission equalizes the assessed valuation of all property as between the counties of the State, by raising or lowering the valuation of classes or individual pieces of property in any town, village, or city.

Taxes are levied in specific amounts and the rate is determined from the annual equalized valuation, except such general taxes as may be definitely fixed by law. The State rate for general revenue purposes is determined by the legislature and may vary from year to year according to the needs of the State. For the year 1922 the amount to be raised for general revenue purposes was fixed at $2,000,000, the rate, however, not to exceed 1 mill on each dollar of valuation.

County taxes are levied by the county commissioners, but the rate may not exceed 8 mills in counties with a valuation of $1,000,000 or more, and 1 per cent, or $5,000 in amount, in those with a valuation of less than $1,000,000. Certain counties with a valuation of $1,000,000 to $2,500,000 may levy in excess of 5 mills in such amount as may be necessary to defray ordinary county expenses but never in excess of 8 mills for county purposes.
Any county may levy a special tax of not to exceed 1 mill on the dollar of assessed valuation for the establishment of a county tuberculosis sanitarium, and 2 mills for its equipment and maintenance.

The county board may levy an annual tax of not to exceed 10 mills for the county road and bridge fund in addition to the amount required for other county purposes.

For township purposes, the rate is limited to 2 mills in townships with a valuation of $100,000 or more, and the amount in other townships is not to exceed $250 nor the rate one-half of 1 per cent. For road and bridge purposes, the limit is 10 mills: support of the poor, 5 mills; school districts, not to exceed 15 mills; and the erection of a schoolhouse, 1 per cent.

Towns are authorized to levy a tax of not to exceed 15 mills for road and bridge purposes, and, in an emergency, a further tax of not to exceed 5 mills for the same purpose. Villages are authorized to levy a tax of not to exceed 5 mills for water and light plants.

Cities of the first class may levy a tax of 1 mill and those of the second, third, and fourth classes, of 3 mills for the support of public libraries.

Cities, villages, and school districts are limited to $100 per capita of the population for all purposes, but an additional levy as required to meet debt obligations outstanding previous to the enactment of this statutory limitation is provided for.

CITIES.

CITIES.

Firemen's pensions; park museum.

Musical entertainment.

Teachers' insurance and retirement fund.

Liens; penalties.

When interest is charged.

No State or county taxes; municipal road labor or communication.

Transfers on which tax is imposed.
derived from disposition of property, such appointment when made being deemed a transfer taxable in the same manner as though the property belonged to the donee of such power.

The tax is computed on the true and full value in money of the property at the date of the transfer or decedent's death, and when the value does not exceed $15,000 the following rates are applied:

<table>
<thead>
<tr>
<th>When passing to:</th>
<th>Rate per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wife or lineal issue</td>
<td>1</td>
</tr>
<tr>
<td>2. Husband, lineal ancestor, adopted child to whom decedent stood in the mutually acknowledged relation of a parent for 10 years prior to the transfer, or lineal issue of such child</td>
<td>2</td>
</tr>
<tr>
<td>3. Brother, sister, or their descendants, wife or widow of a son, husband of a daughter, of decedent</td>
<td>3</td>
</tr>
<tr>
<td>4. Brother or sister of the father or mother of decedent, or a descendant of such</td>
<td>4</td>
</tr>
<tr>
<td>5. Persons of any other degree of collateral consanguinity, strangers to the blood, or bodies politic or corporate, except those exempted</td>
<td>5</td>
</tr>
</tbody>
</table>

Secondary rates. These rates are termed primary. When the clear value of the property exceeds $15,000, the rates on such excess are as follows:

- Over $15,000 and up to $30,000, 2 times the primary rate
- Over $30,000 and up to $50,000, 3 times the primary rate
- Over $50,000 and up to $100,000, 4 times the primary rate
- Over $100,000, 5 times the primary rate

Exemptions. Exemptions allowed:

- Classes 1 and 2, except lineal ancestors, $10,000; lineal ancestors, $3,000; class 3, $1,000; class 4, $250; class 5, $100
- Any devise, bequest, gift, or transfer to or for the use of the State of Minnesota or any political subdivision thereof for public purposes exclusively, or to or for the use of any corporation or association organized and operated for religious, charitable, scientific, literary, or educational purposes, or for the encouragement of art and the prevention of cruelty to children and animals, including the protection of forests, is exempt.

Appraisers. The court having jurisdiction over an estate may appoint appraisers to ascertain its true value.

When payable: The tax becomes due and payable at the expiration of 1 year from the death of the decedent. Interest is charged at 7 per cent if not paid when due, except in case of unavoidable delay when the rate is 6 per cent until cause of delay is removed. The entire tax is paid to the State for State uses, but in the case of estates of resident decedents it returns 10 per cent to the county from which the tax was received. In the case of the estates of nonresident decedents the State retains the entire amount of the tax.

General property tax; gross earnings tax. SEC. 9. Corporation taxes.—The statutes provide two general methods of taxing corporations in Minnesota, the general property tax and the gross earnings tax. The property of corporations engaged in manufacturing and business enterprises and of certain public utility corporations, such as telegraph, water, gas, and electric light companies, is assessed and taxed on the ad valorem basis. Railroad, sleeping car, freight line, express, and telephone companies pay a certain specified amount of their gross earnings within the State in lieu of all other taxes.

All railroads owning or operating lines in the State, except street railways, are taxed 5 per cent; sleeping-car companies, 5 per cent; fast freight line companies, 6 per cent; and express companies, 8 per cent.

Telegraph lines. Telegraph lines are assessed at a true cash valuation by the State board of equalization which determines a rate of tax to be levied not in excess of the average rate of general municipal and local taxes throughout the State. Such tax is in lieu of all other taxes, State and local, and is paid into the State treasury.

Returns; how tax is computed by tax commission. On or before February 1 of each year all companies subject to the gross-earnings tax are required to file with the tax commission an itemized statement showing the gross earnings for the preceding year.

Trust companies. The tax commission computes the tax and the State treasurer collects it. If such companies fail to make return within 30 days after being notified, the commission proceeds to fix the amount of the gross earnings for the preceding year from the best evidence it can obtain and then adds a penalty equal to 10 per cent on taxes delinquent over 30 days and 1 per cent per month interest.

Fire insurance companies. Fire insurance companies are taxed three-eighths of 1 per cent of their gross premiums for maintenance of the office of the State fire marshal.
All domestic and foreign insurance companies except town and farmers' mutual companies other than life are taxed 2 per cent of their net premiums received within the State. In the case of domestic companies such tax is in lieu of all taxes except those on real property and in the case of foreign companies, in lieu of all except those on real and personal property, which is taxed as the property of individuals.

There are no county or municipal corporation taxes but an insurance tax of 2 per cent of the net premiums is paid to cities and villages where collected unless there is a duly organized firemen's relief association therein, in which event it is paid direct to the latter.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following license taxes and fees are imposed by the State:

(1) Business activities, license to engage in certain (annual unless otherwise indicated):

- Alcohol or liquor, manufacturer or wholesale druggist, $25.
- Alcohol, possession of, ethyl, for chemical, mechanical, scientific, pharmaceutical, or industrial purposes, $2.
- Beverages, manufacture or sale of carbonated or still, $25.
- Cigarettes, manufacture or sale of, $2.
- Commission merchants—grain, hay or straw, $5, other produce, $2 for each place of business; livestock, $25.
- Dry cleaning and dyeing establishments, $10, renewals, $2.
- Eggs, selling or trading in, $1.
- Hotel and restaurant, $25, $50.
- Livestock dealer, $10.
- Milk and cream, sale of, $1 for each place or vehicle from which sale is made.
- Minning or producing iron or other ores, 6 per cent of value of all ore mined or produced.
- Moving picture show, $5.
- Warehouse, cold storage, $25.
- Warehouse, local, $5, terminal, $2.
- Warehouseman, other than grain and cold storage in cities of the first class, $100.

(2) Occupational and professional licenses for which examinations are generally required by State boards of examiners:

- Accountant, $25.
- Agent, railroad and steamship, $3.
- Architect, $25; renewal, $5.
- Attorney at law, not to exceed $25, fee fixed by supreme court.
- Barber, $5; annual renewal, $1.
- Chauffeur, $1.50; annual renewal, $1.
- Chiropractor, $25; biennial renewal, $5; recording license, $1.
- Dental nurse, $10; renewal, $1; if qualified under the law of another State, $20.
- Dentist, $25; renewal, $1.
- Detective, private agency, $10.
- Electrician, master, $5; journeyman, $3, special, $2.
- Embalmer, $5; biennial renewal, $1.
- Engineer, chief engineer, $7; first class, $5; second class, $3, special, $2; annual renewal, $1.
- Horseshoer, $2; filing certificate, 25 cents.
- Insurance broker, $10.
- Master and pilot of vessels, $5; renewal, $1.
- Midwife, license granted on diploma, $1; on examination, $2; renewal, $1.
- Nurse, $5.
- Optometrist, $15; renewal, $2.
- Osteopath, $25; license without examination, $25, special examination to nonresident, $50.
- Pharmacist, $35; if licensed under laws of another State, $75; renewal, $3, assistant pharmacist, $2 annually.
- Physician, $10, license without examination, $25, special examination to nonresident, $50.
- Itinerant physician, $300.
- Surveyor, $10; renewal, $2.
- Teacher, 50 cents, renewal, 50 cents, professional certificate, $1; permanent professional certificate, $5; enrollment in State teachers' employment bureau, $3 annually.
- Veterinarian, $25; renewal, $1.

(3) Miscellaneous license taxes:

- Boxing and sparring exhibitions: 10 per cent of total gross receipts.
- Fishing and hunting: Breeding or domestimating deer, moose, elk, and carbon, 50 cents for each animal, mink, muskrat, skunk, and raccoon, 1 cent each for each animal. Fishing: Angling or spearing, nonresident, $7; use of fish house, seine, net, or net to catch certain fish, $1 to $25; use of seines or nets in certain waters, $1 to $5. Nonresidents license to fish with book and line, $1. Hatcheries, private, $5. Hunting game birds, resident, $1; nonresident, $15, quadrupeds, resident, $2; fur-bearing animals, $1; nonresident, $50. Muskrats, to take, catch, or kill, resident, $5; nonresident, $50, use of dredge, $25 additional. Trappping mink, muskrat, otter, and beaver, nonresident, $10.

Motor vehicles. In lieu of all other taxes, except so-called wheelage taxes imposed by cities and towns, an annual registration tax of 2 per cent of value is imposed; minimum tax being one dollar for any automobile under 2,000 pounds in weight, $2, 2,000 pounds and over, $5; trucks and tractors under 2 tons capacity, $15; 2 to 4 tons, $30, 4 tons and over, $50, trailers...

Miscellaneous license taxes.
TAXATION AND REVENUE LAWS—MINNESOTA.

and seminars, $2 per ton. Manufacturers' and dealers' plates, $12 per pair, motor cycles without side car, $3 per pair, with side car, $3 additional.

Insurance companies—Domestic companies, filing certificate of incorporation, $30, annual certificate of authority, $1, foreign companies, certificate of registration, $40, annual statement of financial condition, $30, certificate of authority, $2; township mutual fire insurance companies, certificate of incorporation, $2, annual statement, $1, annual certificate of authority, $1, all other companies, amendments to articles of incorporation, statement of annual statement of summary of annual statement, $25, payment of interest, $10, general fees—certificate, renewal, valuation of life policies, etc., $1; copies of papers on file in insurance commissioner's office, 25 cents per copy. (For an admission for publication, $10, general fees—certificate, renewal, valuation of life policies, etc., $1; copies of papers on file in insurance commissioner's office, 25 cents per copy.)

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The common councils of cities are authorized to license amusements, auctioneers, billiard tables, bowling alleys, dance halls, employment bureaus, fairs, hawkers and peddlers, pawnbrokers, pool tables, salons of nonintoxicating beverages, shows, and transient merchants. Salary loan and chattel mortgage companies are subject to an annual license fee of $25. Candidates for public office in towns and villages pay a fee of $1.

Cities may impose a wheelage tax upon motor vehicles using public highways of not to exceed 20 per cent of State tax on such vehicles.

No income tax. State school tax; special tax for State university.

Sec. 11. No income tax.—There is no income tax in this State.

Sec. 12. School revenues.—There is levied annually upon the taxable property of the State a tax of 1.25 mills, known as the “State school tax,” of which 1 mill is added to the general school fund, making, together with county taxes and fines, the “current school fund.” The State university receives the interest and income annually from the permanent university fund, and 0.23 mill on the dollar of the

(4) Fees collected by officials and paid into State treasury:

Certain fees payable into State Treasury.

Cooperative associations: Filing articles of incorporation, $10, amendments, $5, other Cooperative association licenses. For use of State university fund, $1.25 per mill of taxable property, known as the "State school tax," of which 1 mill is added to the general school fund, making, together with county taxes and fines, the "current school fund." The State university receives the interest and income annually from the permanent university fund, and 0.23 mill on the dollar of the
State school tax. A special tax is levied on all taxable property of the State, for a period of eight years beginning in 1921, sufficient to raise $560,000 annually for erection and equipment of new buildings for the University of Minnesota.

The county commissioners also levy an annual tax of 1 mill known as the "county school tax," which is credited to the school district in which the property taxed is situated.

School districts may levy a tax not exceeding 30 mills on the dollar for the support of schools and of 10 mills for the purchase of sites and the erection of school buildings. Certain districts whose boundaries are coterminous with cities of the fourth class may levy 35 mills on the dollar. The total amount levied by or for any school district may not exceed $60 per capita of its population, but an additional levy as required to meet debt obligations outstanding prior to the enactment of the statute imposing this limitation is provided for. School districts in which a high or graded school is maintained are authorized to levy a school tax of 30 mills.

For aiding in the support of public schools, the State maintains three funds:

(a) Endowment fund which consists of the income from the permanent school fund,
(b) current school fund which consists of the proceeds of the State mill tax, (c) special State aid fund which consists of sums appropriated by the legislature for special aid to public schools or departments in schools.

The first two funds are distributed semiannually by the State board of education to school districts according to the number of pupils. The special State aid fund is distributed by the State board of education in such manner and upon such conditions as will enable school districts to meet the requirements of the law and to further the educational interests of the State as follows:

(1) To provide equal educational opportunities, (2) to assist in establishing minimum standards, (3) to assist districts whose levies are exceptionally high, (4) to stimulate progress by State aid for superior efficiency and high standards and for desirable educational undertakings, (5) to provide for the maintenance of teacher training departments in high schools.

Sec. 13. Drainage districts.—Interested parties may file a petition in the district court for the creation of a drainage district. If, after hearing, the court approves, an order is issued establishing the district as a corporate body. A governing board is then appointed, and the costs of construction and maintenance are assessed, subject to the approval of the court, against the lands and other property, including highways and corporations that are actually benefited. The board certifies the amount of assessments to the county auditor who levies the assessment and spreads it upon the assessment roll of the county. Collection is made by the county treasurer the same as for other taxes, and all assessments collected by him are paid over to the treasurer of the drainage district.

For purposes of construction, bonds may be issued, subject to the approval of the court, payable in not less than 10 or more than 20 years with interest at not to exceed 6 per cent per annum. Such bonds are a lien on the properties benefited.
Taxation to be uniform and equal; tax on certain animals at true value (sec. 112).

Railroads and other corporate property (Idem).

Restrictions on municipal taxation (sec. 80).

Special tax laws prohibited (sec. 90).

Private corporations; banks; insurance companies; building and loan associations (sec. 181).

No surrender of power to tax corporations; certain exemptions may be made (sec. 182).

Manufactures and certain property may be exempted (sec. 182).
The alluvial land of the State is divided into two levee districts (the Yazoo-Mississippi Delta Levee District and the Mississippi Levee District). The legislature shall impose for levee purposes, in addition to other levee taxes authorized by law, a uniform tax of 2 to 5 cents per acre per annum upon land embraced in the districts. The legislature may provide such system of taxation as it deems proper for the levee districts.

There shall be a county common-school fund, which shall consist of the poll tax to be retained in the counties where the same is collected, and a State common-school fund, to be taken from the general fund in the State treasury, which together shall be sufficient to maintain the common schools for the term of four months in each scholastic year. But any county or separate school district may levy an additional tax to maintain its schools for a longer term than the term of four months. The State common-school fund shall be distributed among the several counties and separate school districts in proportion to the number of educable children in each, to be determined from data collected through the office of the State superintendent in the manner to be prescribed by law.

A uniform poll tax of $2, to be used in aid of common schools and for no other purpose, is hereby imposed on every inhabitant of this State, male or female, between the ages of 21 and 60 years, except persons who are deaf and dumb, or blind, or who are maimed by loss of hand or foot; said tax only upon taxable property. The board of supervisors of any county may, for the purpose of aiding the common schools in that county, increase the poll tax in said county, but in no case shall the entire poll tax exceed in any one year $3 on each poll. No criminal proceedings shall be allowed to enforce the collection of the poll tax.

Sec. 2. General property taxes.—All property, except that specially exempted by law, is subject to taxation for state, county, and municipal purposes. "Property" includes every estate, interest and right in lands, tenements and hereditaments, and "personal property" which, as defined in the statutes, includes goods, chattels, effects, evidences of rights of action, and all written instruments by which any pecuniary obligation, or any right, title, or interest in any real or personal estate shall be created, acknowledged, transferred, incurred, defeated, discharged, or diminished.

The following classes of property are specifically exempted from taxation:

1. All public property.
2. Cemeteries.
3. Property of religious, charitable, or educational institutions, and hospitals receiving charity patients.
4. Bonds, notes, and other evidences of indebtedness of church organizations.
5. Property of fraternal and benevolent organizations for which no rent or profit is received. Domestic insurance companies are exempt for five years from all taxes, except on real estate, and the privilege taxes.
6. Property of agricultural and mechanical associations and fairs. Associations of producers of agricultural products are exempt from taxes, except on their real estate, furniture, and fixtures.
7. Certain factories, but not their products, for five years. Municipalities may exempt from taxation for 10 years all property used in the establishment of manufactories, gas and water works, and other public utilities, except railroads.
8. Farm products grown in the State for two years after harvest, and all brick and tile on the yards, except for a tax of one-fifth of 1 per cent per pound on lint cotton.
9. Wearing apparel of every person, not including jewelry or watches.
11. Guns, one for each owner.
12. Poultry not exceeding $200 in value.
13. Household furniture not exceeding $500 in value.
14. Four cows and calves under 12 months of age, 20 head of sheep and goats, 10 head of hogs, all pigs under 3 months, and colts under 3 years of age.
15. Farming implements not exceeding $2,000 in value.
16. Libraries of all persons and works of art not kept for sale.
17. Tools of mechanics.
18. All State, county, municipal, levee, and school bonds issued after April 1, 1926.
19. All notes and evidences of indebtedness, and all money loaned at a rate of interest not exceeding 6 per cent.
20. Money on deposit in any bank.
21. All permanent hotels or new additions of 30 or more rooms constructed between April 3, 1926, and January 1, 1927, are exempted from county and municipal taxation for 8 years.
Sec. 3. Assessment.—There is one assessment for State, county, and municipal purposes, but municipal authorities may provide for a separate assessment annually. The assessment of personal property and polls is entered separately on the rolls for each city, town, or village or for each election district of the county.

The taxpayer is required to furnish the county assessor, who makes the assessment and who is elected to office for a term of four years, with a sworn list of all his taxable personal property as of February 1. Lands are assessed between February 1 and July 1 in every second year (1921, 1923, etc.) Money on deposit or loaned at interest at more than 6 per cent either within or without the State is assessed and taxed where the owner resides.

Property is valued at the price it would bring at a voluntary sale, but the valuation given by the owner may, upon the report of the assessor, be corrected by the board of supervisors, who also adjusts the assessment rolls in case of error, change in value, or ownership.

The State tax commission, composed of three members appointed by the governor, with the approval of the senate for a term of four years, prescribes the form of tax lists to be used in the assessment of property for State and county purposes. The commission assesses all public service corporations.

Other statutory provisions relating to the assessment are as follows.

Railroads are taxed for State and local purposes upon the value of their general property, and an additional State tax in the nature of a privilege tax is levied. The assessment is made by the State tax commission from schedules furnished by the companies and is based on the value of the franchise and the capital stock used in business in the state. The valuation is proportioned to the counties and municipalities.

Telegraph, telephone, express, sleeping car, palace car and dining car companies are assessed for ad valorem taxation in the same manner as railroads.

Transit, street and trackage are to be made by the board of supervisors in equalizing their assessments have the right of appeal either to the circuit court or to a board of arbitration, the arbitrators to be selected by the taxpayers, the State tax commission or the board of supervisors, and the third arbitrator to be selected by the other two.

The State tax commission examines the assessment recapitulations furnished by the county boards of supervisors and instructs the boards as to what percentage shall be added to or taken from the assessment of the various classes of property on the rolls in order to establish an equality assessment throughout the State. It is the duty of the commission to examine the assessment rolls of the several counties, compare valuations and equalize same, and to investigate what property is escaping taxation. If the county board of supervisors is dissatisfied with the changes and corrections made by the commission, it may appoint not exceeding five witnesses to appear before the commission for a hearing. After such hearing, the commission's decision is final.

The State tax levies for 1922 and 1923 have been fixed by the legislature at 8 mills on the dollar. Boards of supervisors may levy taxes for all county purposes, exclusive of county and district road taxes, common school, agricultural high school and all other school taxes, at a rate of not to exceed 8 mills on the dollar for the years 1922 and 1923, exclusive of the State rate of 8 mills (16 mills in all).

In any county working roads under a special order of the board of supervisors, with the agreement of the interested contractors and boards, there may be levied, in addition to the commutation road tax of $3, an ad valorem tax of not to exceed 3 mills on the dollar in any one year, within such portion of the county as may be worked by contract.
By vote of a majority of the electors of any supervisor's district the county board may issue bonds to an amount that added to outstanding bonded or floating debt will amount to not more than 15 percent of the assessed valuation of property in the district to provide funds for road construction and maintenance within that district. These bonds shall be payable within 25 years and bear interest at not to exceed 6 percent. To repay in installments the bond issue a special tax may be levied against the property in such district only.

The levy of municipal taxes is made by the mayor and board of aldermen. The limit for general revenue is 6 mills and for improvements, 6 mills, on the dollar; in villages of less than 300 inhabitants this limit is 4 mills. The limitations on the tax rate of municipalities do not apply to cities which adopt the commission form of government.

By a majority vote of the qualified electors, cities of over 5,000 inhabitants may levy a tax of not to exceed 20 mills each, on the dollar for general revenue, improvements, and for a special school system.

Municipalities may contract with counties to jointly maintain roads leading into such municipalities. The city, town, or village may for its share of such expense levy an additional tax of not to exceed 3 mills.

Sec. 6. Collection.—Taxes for State and county are collected by the sheriff (elected for a term of years), who is ex officio collector for his county. In municipalities the collection is made by the municipal collector, who is elected biennially except in cities of 15,000 or more population in which the term is four years, during the time and in the same manner the State and county taxes are collected.

It is the duty of every person assessed to pay his taxes on or before December 15. All taxes remaining unpaid on the first Monday in January may be collected immediately by distress and sale of any personal property liable therefor. After January 15 the tax collector may advertise the sale of land for taxes on and after May 1. Taxes are a lien from February 1 of the assessment year.

Sec. 7. Poll taxes; road duty.—A State poll tax of $2 is levied upon every inhabitant over 21 and under 60 years of age who is not deaf, dumb, blind, or maimed. The amount so collected is credited to the county or separate school district where collected in the apportionment of the State school fund. Failure to pay the poll tax bars the delinquent person from voting at any election.

County boards of supervisors may also levy an additional poll tax of not exceeding 50 cents on each inhabitant liable to pay the State poll tax, to be used in the maintenance of schools.

All male persons between the ages of 18 and 50 years, except ordained ministers in charge of churches, rabbis, priests, and disabled persons, and in counties operating under a general order of the board of supervisors, students and persons serving in the United States Army or Navy in time of war, are liable to not more than 10 days road duty (8 days if fixed by general order of the board). This does not apply to persons living in cities where commutation taxes are imposed under municipal authority. The road duty may be commuted by payment of $5 if authorized by general order of the board. The money thus collected is expended in the district under the direction of the supervisors who may employ a road commissioner. Counties adopting commutation payment may elect a special collector of road commutation taxes.

Each municipality constitutes a separate road district, and the mayor and board of aldermen are authorized to compel all able-bodied males between the ages of 18 and 55 to work annually six days on streets or in lieu thereof pay $3. Persons serving in the United States Army or Navy in time of war, and all firemen of chartered companies limited to 50 members, may be exempted.

Sec. 8. Inheritance tax.—A State tax is imposed upon the net estate of every resident decedent and upon the net estate of every nonresident decedent, consisting of real estate and such corporeal and in certain cities.

Municipal tax levies.

Junction of maintenance of roads.

In certain cities.

Municipal collector.

When taxes are payable; penalties.

State poll tax.

County poll tax.

Certain persons liable to road duty; commutation tax.

Road districts.

State tax on right to transfer; exemption.
right to transfer: *Provided, however,* as to the nonresident, this shall not include such intangible property as money on hand or on deposit, shares of stock, bonds, notes, credits and evidences of debt. This tax is imposed at the rate of one-half of 1 per cent upon the excess value of each estate over $5,000, and in the case of the estate of a nonresident decedent, only such proportion of the exemption of $5,000 is allowed as the value of the real estate and tangible personal property located in Mississippi or any interest therein bears to the value of the entire estate wherever located.

A state tax is imposed upon any transfer by a resident of this State of any real property within the State or any tangible or intangible personal property or interest therein or income therefrom, and by a nonresident of any real estate and such corporeal tangible personal property as is capable of having a situs of itself, located within this State, or any interest therein, not including for nonresidents such intangible property as money on hand or on deposit, shares of stock, bonds, notes, credits, and evidences of debt, to any person or persons, in trust or otherwise, as a tax upon the right to receive, in the following cases:

1. When the transfer is under a will or by the statutes of descent and distribution of this State.
2. When the transfer is made by deed, grant, sale or gift without valuable and adequate consideration and in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death.
3. Whenever any person shall exercise a power of appointment derived from any disposition of property, such appointment when made is deemed a transfer taxable in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, and whenever any person possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therein, in whole or in part, a transfer subject to the tax shall be deemed to take place at the time of such omission or failure in the same manner as though the person thereby becoming entitled to the possession or enjoyment of the property to which such power relates had succeeded thereby by a will of the donor of the power and shall take effect at the time of such omission or failure.
4. Whenever any person during his life shall appoint a trustee, naming himself or others as beneficiaries and providing for the administration of such trust after his death or providing for a termination of such trust and a distribution of the trust estate or any part thereof at his death, a transfer subject to the tax is deemed to take place upon the death of the creator of such trust.

**Classification and beneficiaries.**

Beneficiaries for the purpose of levying the tax are classified as follows:

**Class 1:** Grandparent, parent, husband, wife, child, brother, sister, nephew, niece, widower of the son, or husband or widow of the daughter, of decedent, or any child adopted in conformity with the laws of Mississippi or the laws of any other state or country, or any person to whom the decedent for not less than 10 years prior to death stood in the acknowledged relation of parent or any legal descendant born in lawful wedlock.

**Class 2:** All other beneficiaries.

**Assessed by tax commission rates.**

All taxes are assessed by the State tax commission upon the full and fair cash value of the property transferred at the following rates:

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<th>When amount exceeds</th>
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<th>Class 2</th>
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**Exemptions.** The following exemptions are allowed:

1. All property transferred in good faith to societies, corporations and institutions exempt from tax, or to any public corporation or to any charitable, educational or religious corporation or institution devoted to any charitable, educational or religious purpose.
2. Property or any interest therein, transferred to widow or minor child under 18 years of age, to the value of $7,500, to each of the other persons in class 1, $4,000.
3. Property or any interest therein, transferred to any beneficiary of class 2, to the value of $500.
TAXATION AND REVENUE LAWS—MISSISSIPPI.

Inheritance taxes are payable six months after the executor or administrator files his bond, and if paid within this period a discount of 6 per cent is granted; if not paid within nine months from the accrual thereof, interest is charged at the rate of 8 per cent per annum unless by reason of claims made upon the estate or for other reasons delay is unavoidable, in which case interest is charged at the rate of 6 per cent until the cause of delay is removed.

The State tax commission with the approval of the attorney general may effect such settlement of the amount of any taxes as they shall deem to be for the best interest of the State and the payment of the amount so agreed upon is a full satisfaction of such tax.

Sec. 9. Corporation taxes.—Corporations pay an ad valorem tax on their lands, which is assessed like that of individuals. Corporations are also assessed on their capital stock at the market value, an allowance being made for lands taxed, except in the case of banks and railroads. Certain corporations also pay license or privilege taxes.

Foreign life-insurance companies are required to pay annually a tax of 2 per cent upon the gross amount of their premium receipts in the State; and all other foreign insurance companies pay a tax of 2½ per cent on gross receipts less return premiums. Domestic insurance companies are exempt from taxation for a period of five years except ad valorem taxes on real estate and privilege taxes.

Agents of insurance companies not authorized to transact business in the State pay to the insurance commissioner an amount equal to 3 per cent of the premiums of insurance written by them.

There are no county or municipal corporation taxes.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—Privilege taxes, which are annual except where otherwise specified, are levied by the State upon the following:

1. On business activities:

   Advertising in street cars, each car, $5.
   Auctioneers not in towns, $5; in towns of 1,000 to 3,000 inhabitants, $20; 3,000 to 5,000, $25; over 5,000, $30.
   Automobiles, garages, and dealers: In cities of 15,000 or more inhabitants, $100; less than 15,000 and more than 5,000, $5; less than 5,000, villages and country, $25; repair shops, in cities of 15,000 inhabitants and more than 5,000, $50; 5,000 or less, villages and country, $10.
   Automobiles for rent: In cities of over 10,000 inhabitants, each car, $20, less than 10,000, each car, $10. Villages and country, $5.
   Cities and towns may collect as much as 50 per cent of above taxes.
   Barber shops, per chair, $2.50.
   Bed springs or washing machines, territorial agency for, $25.
   Beauty parlor, hairdresser, and completion specialist, each, $25.
   Bicycles, hiring: Towns 2,500 inhabitants, $25; towns of less than 2,500, $10.
   Billiard tables, etc.: Municipalities under 2,500 inhabitants, $100; cities, 2,500 to 7,500, $250; over 7,500, $750; over seven tables, $75 additional for each table. Billposter, in cities of 2,000 or more, $10.
   Blacksmith shop, in cities of 10,000 inhabitants and over, $25; 10,000 and more than 5,000, $15; less than 5,000 and more than 2,500, $10, in towns and villages of less than 2,500, $5.
   Boats, wharf boats, or building used as such, $100.
   Bootblack stand, $10.
   Bottling works in towns under 2,000 inhabitants, $25; towns, 2,000 to 3,000, $50; over 3,000, $100.
   Bowling alleys in municipalities under 2,000 inhabitants, $30; cities, 2,000 to 5,000, $50; 5,000 to 10,000, $75; over 10,000 and over, $100.
   Box factories, each, $25.
   Breweries, bottling, $125.
   Brickmks making between 35,000 and 500,000 bricks per annum, $50; 500,000 to 1,500,000, $100; over 1,500,000, $250.
   Cane racks, knife, slot machines, each county, $250.
   Canning factories, $50.
   Canned crackers over 6 inches, sale of, $25.
   Checkrooms, bag or parcel, $30.
   Cigar stands, $15.
   Cleaning, pressing, and dyeing establishments in cities of 15,000 or more inhabitants, $5; when done by steam or electric power, $25; in cities of less than 15,000 and over 5,000, $12.50; in cities of less than 5,000, $5; by steam, $7.50.
   Clothing or shoes, secondhand, $50. but dealers in renovated army clothing, boots, and shoes, blankets, pay only $35.
   Coca-cola, peach-cola, or other similar cola beverage, bottling of, in towns (or within 2 miles thereof) of less than 1,000, $100; 1,000 to 2,000, $150; 2,000 to 4,000, $200; 4,000 to 6,000, $250; 6,000 to 9,000, $300; 9,000 to 12,000, $350; 12,000 to 16,000, $400. In cities of 16,000 or more, or within 2 miles thereof, $500. In all other cases, $100. For establishments bottling nonalcoholic and noncarbonated carbonated beverages

When tax is payable: discount: interest chargeable.

Tax settlement by tax commission.

Taxes on corporate property.

Insurance companies.

No county or local tax.

State privilege taxes.

On business activities.
other than above, the tax is 50 per cent of the foregoing rates. Wholesale dealers and each depot for distribution of these beverages pay a tax of $10; retail dealers in towns of more than 1,000, $12.50; more than 300 and not more than 1,000, $7.50; in villages of less than 300, and in country, $5.

Cold-storage plants, each, $25.

Confectionery stores, 50.

Contractors in cities of over 10,000 inhabitants, where the number of men employed is 10 or more, $50; 5 to 10 men employed, $35; cities of less than 5,000 but over 1,000, where the number of men employed is 10 or more, $35; 5 to 10, $10; cities of between 2,000 and 5,000, where the number of men employed is 10 or more, $15; 5 to 10, $10; towns of less than 2,000, $7.50.

Concrete contractors in cities of over 15,000 or more inhabitants, $100; between 10,000 and 15,000, $75; 5,000 and 10,000, $50; 1,000 and 5,000, $25; other towns and country, $10.

Cotton brokers, 25.

Cotton buyers, $100; each employee engaged as buyer or seller, $25.

Cotton compress, where under 20,000 bales, $100; 20,000 to 30,000 bales, $200; 30,000 to 50,000 bales, $300; over 50,000 bales, $400.

Cotton gin, 25.

Cotton mill, each, $100.

Cotton press, round bale, 1,000 bales, $15; 1,000 to 2,000, $20; more than 2,000, $30.

Cotton mother, less than 2,000 bales per year, $10; 2,000 to 4,000, $15; 4,000 to 10,000, $25; over 10,000, $35.

Cottonseed buyers, 10.

Cottonseed-oil mills, capacity under 20 tons per day, $150; between 20 and 50 tons, $250; 50 and 100, $350; 100 and 150, $500; 150 and 200, $750; 200 and over, $1,000; over 200 tons, $1,250.

Creeking plants, one-fourth of 1 mill on each foot of timber treated.

Creameries, producing between 100,000 and 150,000 pounds of butter annually, $15; 150,000 to 200,000 pounds annually, $30; 200,000 and over, $50; 250,000 and over annually, $100.

Cream or milk testing apparatus, operator of, $1 annually.

Cream or milk buying station, $10 annually.

Dairy milk, Air guns and target rilles, $5. Automobile accessories, in cities of 20,000, $50; less than 20,000, $25; less than 10,000 and more than 2,000, $10. Cash registers, typewriters, adding machines and credit registers, $50. Cigarettes, wholesale, $100; retail, $1.

Cashier, cities of over 5,000 inhabitants, $12.50; cities of between 2,000 and 5,000, $10; other cities, $7.50; in villages of over 10,000, $5.

Cashiers, cities or towns of less than 2,000 inhabitants, $7.50; in villages of less than 300 and not more than 1,000, $7.50; in villages of more than 1,000 and not more than 3,000, $10; in cities of between 2,000 and 5,000, where the number of men employed is 10 or more, $15; 5 to 10, $10; towns of less than 2,000, $7.50.

Cashier, cities of between 2,000 and 5,000, where the number of men employed is 10 or more, $15; 5 to 10, $10; cities of between 2,000 and 5,000, where the number of men employed is 10 or more, $15; 5 to 10, $10; towns of less than 2,000, $7.50.


Cash register, each, $25.

Cash register, each, $25.

Cash register, each, $25.

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Cash register, each, $25.
TAXATION AND REVENUE LAWS—MISSISSIPPI.

Ice-cream factories, each, $50, agents and wholesale distributors, $25.
Incorporated insurance agencies of over 3,000, $100, less than 3,000, $50.
Lawnmowers, with weekly receipts of more than $10 in cities of 5,000, $25, less than 5,000, $10.
Laundries, steam laundries, in cities of over 5,000 inhabitants, $100, less than 5,000 inhabitants, $20.
Livery stables, towns under 500 inhabitants, $5, 500 to 2,000, $10, 2,000 to $3,000, $20; 5,000 to 10,000, $40, over 10,000, $60; and other stables in which animals are stabled for a fee, other than livery, feed, and sale stable, $10.
Log hauling, 4-wheel wagon, 2 animals, each, $10; 4-wheel wagon, more than one such team, $20; 6-wheel wagon, $30, trailers for hauling, $15; 4-wheel wagons used by local farmers during their vacation period are exempt. (Tax is credited to road fund of county.)
Lumber, $250, each agent, $10.
Lumber dealers or brokers, sales over 20,000,000 feet, $150, 10,000,000 to 20,000,000, $100; 5,000,000 to 10,000,000, $50, 5,000,000 or less, $25.
Lumber and log buyer, $25.
Lunch-house stands, railroad, $25; others, $5.
Mail-order business, $10.
Meat markets, cities of 10,000 or more inhabitants, $25; 5,000 to 10,000, $15; 3,000 to 5,000, $10, less than 3,000, $5.
Meat-packing houses, stock under $500, $5; $500 to $1,000, $10; $1,000 to $2,000, $15; $2,000 to $3,000, $25; $3,000 to $5,000, $50; $5,000 to $7,500, $75; $7,500 to $10,000, $25; $10,000 to $12,500, $50; $12,500 to $15,000, $75; $15,000 to $20,000, $100; $20,000 to $25,000, $125; $25,000 to $30,000, $150; $30,000 to $50,000, $175; stock over $50,000, $200.
Merchants, those selling for 30 days or less, $100; those selling for 30 days or more, in cities of 12,000 or more, $100, 11,000 to 15,000, $75, 7,000 to 11,000, $50, 4,000 to 7,000, $35, less than 4,000, $20.
Messengers service system, each city or town, $25.
Money lenders who charge more than 30 per cent, $2,000.
Oil depots, $30.
Pawnbrokers, $250 ($250 additional if dirks, knives, sword canes, or knuckles are received or sold).
Peddler, in each county, on foot, $15; one horse, $40; one horse and wagon, $60, two horses and wagon, or auto, $100.
Peddler, nonresident, who accepts country products in part payment, each county, on foot, $5, on horse, $10, and one animal, $10; vehicle and one animal, $15; vehicle and two animals or auto, $25.
Peddler, selling illuminating oil, each one-horse wagon, $15, two-horse wagon, $35, selling liquid cooking oil, each one-horse wagon, $10; to a horse wagon, and $15.
Peddler of livery or portmanteau not made by himself in state, in each county, $20.
Peddler of vegetables, $2.50, bananas, oranges, etc., or fish and oysters or meats, $1.50.
Photograph galleries, $5, in cities over 2,000 inhabitants, $10, in railroad car, for State, $50, for one county, $10. Developing photographic films, $10.
Traveling photographers, state, $50, one county, $10.
Piano and organ agents, $20.
Planing mills, capacity of 5,000 to 25,000 feet per day, $5, 25,000 to 50,000, $25; 50,000 to 75,000, $50; 75,000 to 100,000, $100, over 100,000, $200.
Railroad eating houses, trunk lines, $125, when one train only, $50; other lines with two trains, $30; other lines with one train, $15.
Real estate dealers and agents, for each $10,000 in transaction, $10.
Retail grocery dealers, $30; cities, 1,000 to 5,000, $25; others, $5.
Sawmills, capacity less than 7,500 feet per day, $10, 7,500 to 15,000, $25; 15,000 to 25,000 feet, $50, 25,000 to 50,000, $100, 50,000 to 75,000, $150, 75,000 to 100,000 feet, $200; over 100,000, $300.
Sewing machine agency, $100; agent, $10, each company, in lieu of agency tax, $500.
Shingle mills, capacity 5,000 to 10,000 shingles per day, $20, 10,000 to 20,000, $5; 20,000 to 30,000, $10, 30,000 to 40,000, $15; 40,000 to 50,000, $20, 50,000 to 75,000, $25, over 75,000, $50.
Shooting galleries, cities of over 2,000, $30, 2,000 to 4,000, $15, 1,000 to 2,000, $10, towns less than 1,000, $5.
Skating or bicycle rink, cities of over 10,000, $50; 3,000 to 10,000, $30, 1,000 to 3,000, $15, under 1,000, $7.50.
Sleeping and palace car companies, $2.50 per mile of first-class railroad; and $2.50 per mile of second-class railroad and roads over which the company runs its cars.
Soda fountain, towns of over 2,000 inhabitants, $10, towns 300 to 2,000, $5, elsewhere, $2.50.
Soda water un bottles, $2.50.
Stores, stock under $200, $2.50; stock $200 to $1,000, $10, $1,000 to $2,000, $20; $2,000 to $5,000, $35; $5,000 to $7,500, $50; $7,500 to $10,000, $60; $10,000 to $12,500, $75; $12,500 to $15,000, $85; $15,000 to $20,000, $100; $20,000 to $25,000, $125; $25,000 to $30,000, $150; $30,000 to $37,500, $200; $37,500 to $50,000, $250; $50,000 to $75,000, $300; $75,000 to $100,000, $500, $100,000 to $125,000, $62.50; stock over $125,000, $750.
Standing and speakeasy, $50.
Tailoring machine, each dealer, $20.
 Timber lands, company or person holding over 1,000 acres, 20 cents per acre, wholesale packers, $25, each agent, $10.
Trading boats, $250.
Trading boats (provisions and provisions), $50.
Trading cars, traveling 250 miles, $250, 150 to 250 miles, $150, less than 150 miles, $100, fruit and vegetable trading cars, $25, any firm operating 2 or more cars, $50.
Trading stamps, $250.
Transient dealers in merchandise who take security therefor on any other property of the seller in addition to the property sold, per county, $300.
Transient horse traders selling stock not raised in State, each county, $100, at public auction, $100.
TAXATION AND REVENUE LAWS—MISSISSIPPI.

Miscellaneous State licenses.

2. Miscellaneous State licenses:

Amusement parks, except where annual county fair is held, in which are operated merry-go-rounds, roller coasters, theatrical or other exhibitions, shows and performances, are taxed $100 for use of such devices.

Arms and ammunition: Bazaar or festival, $5. Board of哭泣: Fortune telling, horse racing, etc., $500 for each county.

Electric light companies in cities of less than 5,000 inhabitants, $50; 5,000 and less than 7,500, $75; 7,500 and less than 10,000, $100; 10,000 and less than 15,000, $175; 15,000 and less than 20,000, $200; more than 20,000, $300; throughout State, $500. Any municipality may also impose a similar tax not to exceed 80 per cent of above amounts.

Boarding houses, cities of 3,000 inhabitants or over, for each room, $1. Boarding houses, towns of less than 3,000 inhabitants, $10; 3,000 to 5,000, $20; over 5,000, $30; throughout State, $50. Any municipality may also impose a similar tax not to exceed 80 per cent of above amounts.

Businesses, in cities of over 10,000 inhabitants, $100; 5,000 to 10,000, $50; under 5,000, $25. Owners, $25; lessees, $10. Merchants, in cities of over 2,000, $25; towns, $10. Contractors for public works, $50. Contractors for public works, in cities of over 10,000 inhabitants, $100; 5,000 to 10,000, $50; under 5,000, $25.

Express companies, $500 (also $2 per mile of first-class track over which business is operated; $3 per mile on all second and third class tracks). Exhibitions and amusements: Bazaar or festival, $5. Circus, with seating capacity of over 5,000 in cities of 3,000 inhabitants and over, $500; with seating capacity of 2,000 to 5,000, in cities of 3,000 inhabitants and over, $250; with seating capacity of less than 7,000, in cities of less than 3,000 inhabitants, $100. Horse shows, $10. Exhibition of trained animals, per day, $5. Animal shows, per day, $5. Moving picture show, seating capacity less than 750, $75; 750 to 1,000, $100; 1,000 and over, $125; where such attraction is located in a city or town within 100 miles of 1,000, $75; 1,000 to 2,000, $50. Shows in general, per day, $25. Shows, exhibitions, concerts, etc., per day, $10. Side shows, per day, $5. Street fairs or carnivals, per week, $50. Theaters, in cities of over 4,000, with seating capacity of over 750 persons, $50; with seating capacity of less than 750 persons, $100; cities of 2,000 to 4,000, $50; cities of 1,000 to 2,000, $25; other such halls, $25.
FISH AND GAME:
Nonresident fishing license, $2; nonresident hunting license, except as permitted to nonresident hunters, $10 to State and $10 to county. Trapping fur-bearing animals, resident, $10; nonresident, $100 in each county.

FRATERNAL ORGANIZATIONS:
The State may charge a fee for filing articles of incorporation, $50; fee for filing articles of consolidation, $50; fee for filing articles of amendment of by-laws, $25; fee for filing articles of amendment of agreement between corporations, $40; fee for filing annual statement of foreign corporation, $200; for agents offering stock for sale, $10; for persons injured by unlawful acts, for examination of domestic company, $5; for foreign company, $25 per diem.

INSURANCE COMMISSIONER:
Insurance companies, certificates of authority to general or district agent or manager, $3; to local agent, $2; for filing preliminary statement, $20; for filing annual statement, $10; for filing preliminary and supplementary statement, $10; for filing annual and supplementary statement, $10; for filing annual statement for foreign companies, $20; for examining annual statement for foreign companies, $20; for examining domestic companies, $5.

INSURANCE COMMISSIONERS:
Insurance companies, certificates of authority to general or district agent or manager, $3; to local agent, $2; for filing preliminary statement, $20; for filing annual statement, $10; for filing preliminary and supplementary statement, $10; for filing annual and supplementary statement, $10; for filing annual statement for foreign companies, $20; for examining annual statement for foreign companies, $20; for examining domestic companies, $5.

Fees collected by State officials and credited to the general fund: Registration fee for motor vehicles, $1. Fees payable into State treasury.

TAXATION AND REVENUE LAWS—MISSISSIPPI.
Income tax.—A tax of 5 mills on the dollar for the general revenue fund of the State is levied on all annual incomes which exceed $2,500. The word "income" as used in the act is deemed and taken to mean "gross profits," but no reduction is allowed for any amounts paid out for permanent improvements made to increase the value of any property or estate, or for the increase of capital or capital stock. Where the income is derived from property on which an ad valorem tax is paid the amount of the ad valorem tax is deducted from the income. Assessors obtain from persons liable to the tax sworn statement of their income, which is forwarded to the State auditor, who computes and furnishes the county collectors with the list. The time and method of collection are the same as for other State taxes.

School revenues.—The State school funds are distributed by the auditor of public accounts to the counties and separate school districts. The revenue of this fund is subject to a tax of 5 mills on the dollar for school purposes. The board of supervisors of the county may levy a special tax which, once fixed, is levied thereafter annually. Collection is made by the county tax collector, deposited with the county treasurer, and disbursed on order of the school district trustees. The State poll tax of $2 is collected by the counties and distributed to the school districts in which collected. The county may levy an additional poll tax of $1 for school purposes. The returns from the dog tax, in counties which impose such a tax, are credited to the schoolhouse improvement fund. School districts may by petition of a majority of the electors levy a special tax in such amount as may be required to extend the school term, repair the school buildings, purchase furniture, provide fuel, and meet other incidental expenses of the schools.

For separate school districts having no municipal organization the county board of supervisors, on petition, levies a special tax which, once fixed, is levied thereafter annually. Collection is made by the county tax collector, deposited with the county treasurer, and disbursed on order of the school district trustees. The State poll tax of $2 is collected by the counties and distributed to the school districts in which collected. The county may levy an additional poll tax of $1 for school purposes. The returns from the dog tax, in counties which impose such a tax, are credited to the schoolhouse improvement fund. School districts may by petition of a majority of the electors levy a special tax in such amount as may be required to extend the school term, repair the school buildings, purchase furniture, provide fuel, and meet other incidental expenses of the schools.

For county agricultural high schools a special tax of not more than 3 mills may be levied annually, subject to approval of electors. The State board of education may order paid from State funds $2,000; if the number of boarding students exceeds 30, $3,000; if 45, $4,000; if 75, $5,000 each to counties maintaining agricultural high schools.

Every municipality which is a town is authorized to levy a special tax of not to exceed 50 cents per acre in any one year on the overflowed lands in the district. The supervisors may issue bonds for the purpose of providing necessary funds, payable within 30 years and bearing interest at not to exceed 6 per cent per annum, in which case a special tax of not to exceed 50 cents per acre is levied annually to pay the interest on and refund such bonds. Drainage, subdrainage, and subtile drainage districts may be formed upon petition of landowners by the board of county supervisors, as bodies corporate, under the control of three commissioners elected by the voters for a term of six years. On or before the first Monday in September of each year, the drainage commissioners assess on each tract of land or other property in the district in proportion to the original and supplemental benefits assessed for construction, such an amount as is necessary to pay the expenses of maintaining and cleaning out and keeping in repair, the ditches of the district. The commissioners certify their assessments to the board of county supervisors who thereupon levy a tax in accordance with such assessment. The tax is collected at the same time and in the same manner as the State and county taxes.

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Bonds may be issued for construction and other necessary purposes, payable within 30 years and bearing interest at not to exceed 6 per cent per annum.

The board of commissioners of the Yazoo-Mississippi Levee District and the Mississippi Levee District are authorized to issue bonds for construction and other necessary purposes, payable generally within 40 or 50 years and bearing interest at not to exceed 5 per cent per annum. The boards are authorized to levy such taxes as may be necessary to pay the interest on and refund such bonds when they mature. The board of commissioners of the Mississippi Levee District may levy a tax of not to exceed one-third of 1 cent per pound on lint cotton and an ad valorem tax of not to exceed 17½ mills; also the sum of $350 per annum on each mile of main trackage of standard gauge railroads, the sum of $210 per annum on each mile of trackage other than main or trunk line, and the sum of $87.50 annually per mile of trackage of narrow-gauge railroads.

Separate and consolidated road districts may be formed if voters approve, under control of a board of three road commissioners elected by the voters or appointed by the board of supervisors of the county for a term of four years. The tax assessor assesses the value of property of the district for road taxation purposes, and the tax is collected by the county tax collector. The supervisors levy an ad valorem tax of not to exceed 3 mills (or such fixed amount as the majority of property owners may request) on each dollar of real and personal property of the district.
Purposes of taxing power (Art. X, sec. 1).

Corporations (sec. 2).

Uniform taxation; at true value (secs. 3, 4).

Railroads (sec. 5).

Exemptions specified (sec. 6).

No other exemptions (sec. 7).

State tax limitation (sec. 8).

No release from proportionate share of State tax (sec. 9).

Taxation in counties and municipalities (sec. 10).

Taxes for county, school, and local purposes: limitations (sec. 11).

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1. Constitutional provisions summarized.—The taxing power may be exercised by the general assembly for State purposes and by counties and other municipal corporations, under authority granted to them by the general assembly, for county and other corporate purposes.

The power to tax corporations and corporate property shall not be surrendered or suspended by act of the general assembly.

Taxes may be levied and collected for public purposes only. They shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and all taxes shall be levied and collected by general laws. All property subject to taxation shall be taxed in proportion to its value.

All railroad corporations in this State, or doing business therein, shall be subject to taxation for State, county, school, municipal, and other purposes, on the real and personal property owned or used by them, and on their gross earnings, net earnings, franchises, and capital stock.

The property, real and personal, of the State, counties, and other municipal corporations and cemeteries shall be exempt from taxation. Lots in incorporated cities or towns, or within 1 mile of the limits of any such city or town, to the extent of 1 acre, and lots 1 mile or more distant from such cities or towns, to the extent of 5 acres, with the buildings thereon, may be exempted from taxation when the same are used exclusively for religious worship, for schools, or for purposes purely charitable; also such property, real and personal, as may be used exclusively for agricultural or horticultural societies; such exemptions shall be only by general law.

All laws exempting property from taxation, other than the property above enumerated, shall be void.

The State tax on property, exclusive of the tax necessary to pay the bonded debt of the State, shall not exceed 20 cents on the $100 valuation; and whenever the taxable property of the State shall amount to $900,000,000 the rate shall not exceed 15 cents.

No county, city, town, or other municipal corporation, nor the inhabitants thereof, nor the property therein, shall be released or discharged from their or its proportionate share of taxes to be levied for State purposes. nor shall commutation for such taxes be authorized in any form whatsoever.

The general assembly shall not impose taxes upon counties, cities, towns, or other municipal corporations or upon the inhabitants or property thereof. for county, city, town, or other municipal purposes, but may, by general laws, vest in the corporate authorities thereof the power to assess and collect taxes for such purposes.

Taxes for county, city, town, and school purposes may be levied on all subjects and objects of taxation; but the valuation of property therefor shall not exceed the valuation of the same property in such town, city, or school district for State and county purposes. For county purposes the annual rate on property, in counties having $6,000,000 or less, shall not, in the aggregate, exceed 50 cents on the $100 valuation; in counties having $6,000,000 and under $10,000,000 said rate...
shall not exceed 40 cents on the $100 valuation; in counties having $10,000,000 and under $30,000,000, said rate shall not exceed 50 cents on the $100 valuation; and in counties having $30,000,000 or more, said rate shall not exceed 35 cents on the $100 valuation. For city and town purposes the annual rate on property in cities and towns having 30,000 inhabitants or more shall not, in the aggregate, exceed 100 cents on the $100 valuation; in cities and towns having less than 30,000 and over 10,000 inhabitants, said rate shall not exceed 60 cents on the $100 valuation; in cities and towns having less than 10,000 and more than 1,000 inhabitants, said rate shall not exceed 50 cents on the $100 valuation; and in towns having 1,000 inhabitants or less, said rate shall not exceed 25 cents on the $100 valuation. For school purposes in districts composed of cities which have 100,000 inhabitants or more, the annual rate on property shall not exceed 60 cents on the $100 valuation. The aforesaid annual rates for school purposes may be increased, in districts formed of cities and towns, to an amount not to exceed $1 on the $100 valuation, and in other districts to an amount not to exceed 60 cents on the $100 valuation, on the condition that a majority of the voters who are taxpayers, voting at an election held to decide the question, vote for said increase. For the purpose of erecting public buildings in counties, cities, or school districts, the rates of taxation herein limited may be increased when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the people, and if two-thirds of the qualified voters of such county, city, or school district, voting at such election, shall vote therefor. The rate herein allowed to each county shall be ascertained by the amount of taxable property herein, according to the last assessment for State and county purposes and the rate allowed to each city or town by the number of inhabitants, according to the last census taken under the authority of the State, or of the United States; said restrictions as to rates shall apply to taxes of every kind and description, whether general or special, except taxes to pay valid indebtedness now existing or bonds which may be issued in renewal of such indebtedness: Provided, That the city of St. Louis may levy for municipal purposes, in addition to the municipal rate of taxation above provided, a rate not exceeding the rate which would be allowed for county purposes if said city were part of a county.

Municipal indebtedness shall be limited to not exceed the annual revenues, except upon a two-thirds popular vote; nor, in any case, above a total, including existing indebtedness, exceeding 5 per cent on the value of the taxable property: Provided, That a county may incur a larger indebtedness to construct a courthouse or a jail or roads; and in any political corporation, in such case, an annual tax shall be provided for, sufficient to pay the interest and constitute a sinking fund for the payment of the principal within 20 years. And provided further, That any city having 75,000 or more inhabitants may, upon authorization by a popular two-thirds vote, place the limit at 10 per cent of the valuation and may issue public utilities bonds not to exceed 20 per cent of the valuation, the principal of said bonds not to be included in the aforesaid municipal indebtedness and not to constitute a city obligation enforceable out of funds raised by taxation, but the said city may, upon authorization by popular vote, issue other bonds for the payment for such public utilities, which shall constitute a direct obligation of the city, their total not to exceed 10 per cent of the taxable property. Cities having not more than 30,000 population may be allowed to incur additional indebtedness for waterworks, light, and ice plants, upon a two-thirds popular vote, the same not to exceed an additional 10 per cent on the valuation.

There shall be a state board of equalization, consisting of the governor, State auditor, State treasurer, secretary of state, and attorney general. The duty of said board shall be to adjust and equalize the valuation of real and personal property among the several counties in the State, and it shall perform such other duties as are or may be prescribed by law.

No corporation, company, or association, other than those formed for benevolent, religious, scientific, or educational purposes, shall be 21.
created or organized under the laws of this State, unless the persons named as corporators shall, at or before the filing of the articles of association or incorporation, pay into the State treasury $50 for the (first) $30,000 or less of capital stock and a further sum of $5 for every additional $10,000 of its capital stock, and no such company, or association shall increase its capital stock without first paying $5 for every $10,000 of increase: Provided, That nothing contained in this section shall be construed to prohibit the general assembly from levying a further tax on the franchises of such corporation.

In addition to the taxes authorized to be levied for county purposes under and by virtue of section 2, Article X, of the constitution of this State, the county courts in the several counties of this State not under township organization, and the township board of directors in the several counties under township organization, may in their discretion levy and collect in the same manner as State and county taxes are collected, a special tax not exceeding 25 cents on each $100 valuation, to be used for road and bridge purposes but for no other purpose whatever; and the power hereby given said county courts and township boards is declared to be a discretionary power.

To provide employment and rural homes for soldiers and sailors and to provide the necessary funds for the State of Missouri to cooperate with the agencies of the United States, the contracting of the liability of the State of Missouri by the issuance of its bonds in an aggregate sum not to exceed $1,000,000, is hereby authorized and directed; such bonds shall be payable 13 years from the issuance thereof and shall bear interest at a rate not to exceed 4% per cent a year (as the State board of fund commissioners may determine) payable semiannually.

The general assembly shall have the power from time to time, for the purpose of constructing hard-surfaced public roads in each county of the State, to contract or to authorize the contracting of a debt or liability not exceeding in the aggregate $60,000,000, such bonds to bear interest at a rate not exceeding 5 per cent per annum, payable semiannually, and maturing not later than 30 years from the date they bear.

The general assembly shall have power, for the purpose of paying to each bona fide resident of the State of Missouri who served honorably in the military or naval forces of the United States of America at any time between the 6th day of April 1917, and the 11th day of November, 1918, a bonus of $10 for each and every month or major fraction of a month that such resident was in service, to contract or to authorize the contracting of a debt or liability not exceeding in the aggregate $15,000,000 such bonds to bear interest at a rate not exceeding 5 per cent per annum, payable semiannually and maturing not later than 20 years from the date they bear.

The general assembly of the State of Missouri shall cause an annual tax of not less than one-half of 1 cent nor more than 3 cents on the $100 valuation of the taxable property of the State to be levied for the purpose of providing a fund to be devoted in the manner provided by law to the pensioning of the deserving blind.

The net proceeds from the sale of estrays, also the clear proceeds of all penalties and forfeitures, and of all fines collected in the several counties for any breach of the penal or military laws of the State, and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to the several counties as a county public school fund.

The general property taxes.—All property, real and personal, is subject to taxation except as specially exempted, for State, county, and municipal purposes. Real property includes not only the land itself, but also the buildings, structures, and improvements and other permanent fixtures thereon, all mills, factories, and machinery connected therewith, and all rights and privileges appertaining thereto. Personal property includes bonds, stocks, moneys, credits, capital stock and every tangible thing subject to ownership not part or parcel of real property.
For the purposes of taxation, merchandise held by merchants and the raw material, merchandise, finished products, tools, machinery, and appliances used or kept on hand by manufacturers constitute a class separate and distinct.

The following property is exempt:

1. All public property.
2. Property used for religious purposes, including churches and parsonages.
3. Property of agricultural and horticultural societies.
4. Property of charitable and educational institutions.
5. Certain property exempted by legislative contract prior to the adoption of the present constitution.

Sec. 3. Assessment.—In general there is one assessment roll made by the assessors of the counties, towns, and districts. St. Louis and cities of the first class have their own valuation and boards of appeal. Cities of the second class conform to the assessment made by the county assessor, and in cities of the third and fourth classes the city assessor jointly with the county assessor assesses the city property. Certain property is assessed by the State tax commission acting in conjunction with the State board of equalization.

In counties generally the county assessor is elected for a term of four years and is ineligible for two successive terms. In counties having a township organization the township clerk, elected biennially, is ex officio assessor. The city assessor in cities of the first class is appointed by the mayor, except in cities of 50,000 or more inhabitants, in which he is elected quadrennially. The city assessor may appoint one or more deputies. The commissioner of the department of revenue, who is elected for a term of four years, is ex officio assessor in cities of the second class; and in cities of the third and fourth classes the assessor is elected for a term of two years.

Assessors are compensated by the payment of commissions of 25 cents per list for taking the first 3,000 lists and 20 cents for each list in addition thereto, and of a fee of 3 cents per entry for making the personal assessment book, one-half being paid by the county and the other half by the State.

Every person is required to make a statement under oath of all his real and personal property, with the value thereof as of the 1st of June in each year. Penalty for refusing to take the oath is a fine of $10 to $1,000. The assessor is required, between June 1 and January 1 following, to assess all property at its true value in money or the cash price at the time of listing, but if a person fails to make his statement, the assessor lists the property at double its value, or at treble the value in case of a fraudulent list.

Mortgages on real estate are assessed as personal property and the mortgagee is required to give them in for taxation, while the land is also taxed on its assessed value without deducting the value of the mortgage.

Shares of stock in banks and insurance companies are assessed at their true value in money, less the value of the real estate represented by them, together with all reserve funds, undivided profits, premiums, and earnings. Insurance companies doing business on the mutual plan without capital stock must make return of the net value of all their assets. The taxes assessed on the shares of stock or net assets are paid by the corporation and may be recovered by it from the shareholders. Shares of stock in manufacturing companies are not subject to taxation against the owners. Taxes on shares of stock in an insurance company and building and loan association are payable by the owners thereof, and not by the corporation or association.

Certain classes of property are specially assessed as follows:

Railroad property used in operation and franchises are assessed by the State tax commission to other with the State board of equalization, including such proportion of the total value of the rolling stock as the number of miles in the State bears to the total length of the road. The unit rule thus applies to rolling stock only. The county courts of the several counties examine the statements made by the railroads and make corrections before submission to the State board.

Car companies of all kinds are assessed by the State board on the basis of the car mileage reported in the State.

Street car companies. The entire property, real and personal, including franchises, of street car companies is assessed on the basis of returns to the State auditor in the manner that railroad property is assessed. The State board of equalization apportions its assessment to each county, municipal township, city, or incorporated town in which the road is located, according to mileage.
State tax commission.

The State tax commission, composed of three members appointed by governor, exercises supervision over assessments and collections, and also over equalization subject to the right of the State board of equalization, with which board it acts in conjunction in the assessment of public utilities.

City boards of appeal.

Sec. 4. Equalization.—Cities of the first class have their own boards of appeal, consisting of the mayor, comptroller, and president of the common council, which equalize the city assessments. In cities of the second class the mayor and commissioner of revenue sit with the county board of equalization in equalizing the assessment of city property; in cities of the third and fourth classes the mayor and city assessors sit with the county board.

County board of equalization.

The county board of equalization is composed of the county clerk, county surveyor, the judges of the county court, and the county assessor (in counties having township organization the sheriff is a member), and equalizes the valuation of all real and personal property in the county to make it conform to its true value.

State board.

The State board of equalization adjusts and equalizes the valuation of real and personal property among the several counties in the State. It has power to equalize the valuation of each class of property, real and personal, separately. (See sec. 18, Art. X, of the Constitution.)

State tax, how fixed; limitation.

Sec. 5. Tax rates.—The State tax on property, exclusive of the tax necessary to pay the bonded debt of the State, is fixed by the constitution and may not exceed 20 cents on the $100 valuation; and whenever the taxable property of the State amounts to $900,000,000 the rate shall be limited to 15 cents. For the payment of the State indebtedness the rate is 1 cent on the $100; for general revenue, 7 cents on $100.

An annual tax of 1 cent on each $100 valuation is provided for accruing interest on bonds and the creation of a sinking fund for the purpose of erecting a new State capitol.

Annual tax for bond issues.

Rate for 1923 and thereafter.

Note.—The general assembly has fixed the State tax rate for 1923 and annually thereafter at 10 cents on the $100 valuation, consisting of 5 cents for general State revenue, 1 cent for payment of the accruing interest upon the building bonds, and for a sinking fund for the payment of such bonds, 2 cents for the blind pension fund, and 2 cents for the soldiers' bonus bonds, interest, and sinking fund.

County tax rates fixed by county court; limitations.

The county court fixes the rate of the county tax: In counties having $6,000,000 worth of property or less, at not to exceed 50 cents on $100; in counties having $6,000,000 and less than $10,000,000 worth, not to exceed 40 cents; in counties having $10,000,000 up to $30,000,000 worth, not to exceed 50 cents; in counties having $30,000,000 worth or more, not to exceed 35 cents. These are the maximum rates prescribed by the constitution for county purposes, not including taxes for the payment of valid bonded indebtedness, but no rate may be fixed which produces mathematically more than 10 per cent in excess of the amount produced mathematically by the rate of levy of the
The qualified voters of any county, by a majority vote at a general or a special election, have power to fix any higher rate within the limits provided by the constitution.

The rate of taxation on the roadbed, rolling stock, and other movable property of railroads for school purposes and for the erection of public buildings is the average of the rates in the school districts and districts levying a tax for buildings.

In counties under township organization the same limitation of rates applies. Township taxes being considered by the courts as essentially county taxes.

Any county may establish a hospital and the county court may levy taxes for this purpose as follows upon authorization by a two-thirds majority of the legal voters of the county: (1) For the construction and maintenance of a public hospital, not to exceed 2 mills on the dollar for 20 years, (2) for the erection and equipment of a tuberculosis hospital, a tax sufficient to pay the interest and principal, in 20 years, of bonds authorized by popular vote for that purpose.

A tax of not to exceed 2 mills on the $1 for the support of a county library may be levied, like other taxes in rural school districts, upon authorization by a popular county vote.

In any county having between 100,000 and 200,000 inhabitants and a county seat of more than 500,000 inhabitants, the county court may establish district or joint sewer districts, cause the construction of sewers therein, and levy special taxes for providing the necessary funds.

Counties of less than 250,000 population are required to levy a tax of not more than 20 cents on each $100 valuation of taxable property for the benefit of roads and bridges. In addition, the county courts in the several counties of this State not under township organization may in their discretion levy and collect, in the same manner as State and county taxes are collected, a special tax not exceeding 25 cents on each $100 valuation, to be used for road and bridge purposes but for no other purpose. The county court is required to levy an annual tax sufficient to pay the principal and interest of bonds authorized by a popular vote of the county for roads and bridges, such bonds, together with existing indebtedness, not to exceed 10 per cent of the assessed valuation. It shall also levy a tax for a special bridge and culvert fund when authorized by a county popular vote to increase such tax. In addition to all other road taxes, there is a special benefit tax of 20 cents per $100 valuation imposed on all land lying within one-half mile of a public road. 10 cents per $100 valuation on all land lying more than one-half mile and less than 1 mile, and 5 cents per $100 valuation on all land lying more than 1 mile and up to 1½ miles from such road—such tax not to exceed 20 cents on the $100 valuation for any one year.

At any general county election the qualified voters of such county may vote to adopt a township organization. The board of directors of each township, composed of the township trustee and the members of the township board, levies all taxes for township and for road and bridge purposes. The township trustee is ex officio treasurer, and the township clerk is ex officio assessor.

Assessment is made in accordance with the provisions of the general laws regarding the assessment of real and personal property by county assessors.

In addition to township taxes the township collector collects State, county, school, road, and all other taxes within the township and settles monthly with the county and township clerks therefor. In case of neglect or refusal to pay any tax imposed, the township collector is authorized to levy the same by distress and sale of the goods and chattels of the delinquent taxpayer.

The township board may levy and collect the various taxes levied by counties not under township organization for the benefit of roads and bridges.

The township board of directors is authorized to levy, in addition to such amount as may be necessary to defray township expenses, a tax of not to exceed 25 cents on the $100 for a special road and bridge fund. The county court, upon authorization by a popular vote of
the township, shall issue road bonds to an amount not exceeding, with existing indebtedness, 10 per cent of the assessed valuation.

In cities with a population of 300,000 or more the municipal assembly may levy not exceeding 1 per cent for municipal purposes and such sum as is necessary to pay the public debt. But in cities having 150,000 or more inhabitants, no rate may be fixed which produces more than 10 per cent in excess of the amount produced by the rate of levy of the previous year. The qualified voters of such city, by a majority vote at a general or special election, have power to fix any higher rate within the limits provided by the constitution.

In cities with a population of 10,000 to 30,000 the tax is 60 cents; in cities of 1,000 to 10,000 inhabitants, 50 cents, and in cities of 1,000 population or less, 25 cents on the $100 valuation. But no rate as above mentioned may be fixed which produces more than 10 per cent in excess of the amount produced mathematically by the rate of levy of the previous year, unless authorized by a popular vote.

Any city may levy a tax of not over 2 mills on the $1 for the maintenance of parks. In any city having between 3,000 and 100,000 inhabitants, such tax for the establishment and maintenance of parks must be authorized by, and may be suspended by, popular vote, or the rate may be reduced by the city council. In a city of less than 30,000 inhabitants, such tax may be limited by popular vote to not exceed 1 mill on the $1.

For any public reservation district an annual tax of not exceeding 2 mills on the $1 may be levied by the board of commissioners of such district. The following taxes may be authorized by popular vote:

Sec. 6. Collection.—The collector of taxes gives notice when the tax is made; liens; taxpayers are to meet him and pay their taxes. After January 1, 1 per cent a month is added. Taxes are a lien on real property on which they are assessed, and after January 1 the State's liens for taxes may be enforced by suit and sale. After October 1 the collector may seize and sell goods and chattels as under execution, either before or after taxes become delinquent.

Sec. 7. Poll taxes for road purposes.—There is no State poll tax. The county court, except in counties under township organization, levies a poll tax of not to exceed $4, or its equivalent in labor on roads, on all able-bodied male inhabitants of the county over 21 and under 60 years of age not residing in cities, towns or villages, and 50 cents on all other male citizens over the age of 21. This tax is collected by the road overseer.
Cities of the first class may levy on all male citizens between 21 and 60 years of age a poll tax of $1.50 for improvements of streets; cities of the third class may levy a poll tax on able-bodied male citizens between 21 and 50 years of age not to exceed $2; cities of the fourth class and towns and villages may levy a poll tax on all able-bodied male citizens between the ages of 21 and 50 years not to exceed $4 and $3, respectively, for street and road purposes, which may be commuted to three days' labor.

Sec. 8. Inheritance tax.—All property passing by will or by the intestate laws of the State, or transferred in contemplation of death, is subject to an inheritance tax for the use of the State at the following rates:

On the clear market value of property or beneficial interest therein or income therefrom not in excess of $20,000 passing to:

<table>
<thead>
<tr>
<th>Per cent.</th>
<th>Times preceding rates.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Husband, wife, or lineal descendant or ancestor of decedent, legally adopted child or lineal descendant of such, or child born out of lawful wedlock</td>
<td>1</td>
</tr>
<tr>
<td>2. Brother, sister, or descendant of such, or wife, widow or husband of child of decedent</td>
<td>2</td>
</tr>
<tr>
<td>3. Brother or sister of parents of decedent or their lineal descendants</td>
<td>3</td>
</tr>
<tr>
<td>4. Brother or sister of grandparents of decedent or their lineal descendants</td>
<td>4</td>
</tr>
<tr>
<td>5. Persons of any other degree of collateral consanguinity or strangers to the blood, or bodies corporate or politic</td>
<td>5</td>
</tr>
</tbody>
</table>

On the clear market value—

<table>
<thead>
<tr>
<th>In excess of—</th>
<th>Secondary rates.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20,000 to $40,000</td>
<td>2</td>
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<tr>
<td>$40,000 to $80,000</td>
<td>3</td>
</tr>
<tr>
<td>$80,000 to $100,000</td>
<td>4</td>
</tr>
<tr>
<td>$100,000 to $200,000</td>
<td>5</td>
</tr>
<tr>
<td>$200,000 to $400,000</td>
<td>6</td>
</tr>
</tbody>
</table>

The following exemptions are allowed:

All property transferred to and actually and solely used for the purposes of any county, city, town or municipal corporation, or for religious, charitable, or educational purposes within the limits of said property to the clear market value of $20,000 transferred to the surviving husband or wife of decedent in addition to the marital rights of same, and to the value of $5,000 transferred to each of the other persons of class (1), except such lineal descendants of the decedent as may be idiotic, insane, blind, or physically incapable, who are exempted to the amount of $15,000, all amounts to the value of $300 transferred to persons of class (2), to the value of $2,000 to the persons of class (3); to the value of $100 to the persons in class (4); any amount transferred of less than $100 in value.

The inheritance tax becomes due and payable at the death of the decedent, and bears interest at 6 per cent per annum. If paid within 6 months, no interest is charged; if not paid at the expiration of 1 year, interest at 1 per cent per month is charged from date of accrual until paid.

Sec. 9. Corporation taxes.—Corporations are in general taxed on their property the same as individuals. (See sec. 3, Assessment.) There is a franchise tax, with certain exceptions, of one-twentieth of 1 per cent of the capital stock of all corporations.

Express companies are subject to a tax of 24 per cent upon their receipts from business done within the State, in addition to the regular taxes on their tangible property. They are required to make an annual return between April 1 and May 1, covering their gross receipts during the year preceding. The tax is payable upon filing the return, and upon failure for more than 30 days after June 1 to file a return and pay the required tax, a penalty of $100 per day accrues until such payment is made.

Domestic insurance companies are taxed upon paid-up capital stock, real property held or controlled, and net value of all other assets or values in excess of the legally required reserve necessary to reinsure outstanding risks and of any unpaid policy claims, which net values are assessed and taxed as the property of individuals. Premium notes held by mutual fire insurance companies are not returned as assets.

Foreign insurance companies are assessed on premiums received in the State at the rate of 2 per cent per annum in lieu of all other taxes except that fire insurance companies are credited with canceled or returned premiums actually paid during the year, and with premiums on reinsurance with companies licensed in the State. Such companies are required to make an annual return to the superintendent of the
TAXATION AND REVENUE LAWS—MISSOURI.

Insurance department. On or before March 1, of the amount of all premiums received on account of policies issued within the State for the year ending December 31 next preceding. He notifies the companies of the amount of tax and the same is due May 1. One-half of this tax goes to the county foreign insurance tax fund for schools, and is apportioned to the counties according to the number of school children. St. Louis is accounted a "county" in the apportionment.

Sect. 10 Business, occupational, professional, and miscellaneous license taxes and fees.—The following license taxes and fees are imposed by the State:

1. On certain business activities, annually unless otherwise stated:

   a. Auctioneers License for 10 days $10 one month, $25 three months, $50, six months, $75 and in addition a collector's fee of 50 cents for each license. There is also a tax of 1 percent on the proceeds of all sales of personal property except corporation stocks. The county courts may authorize the same to be imposed on each license provided that the tax for any months may not be less than $10 nor more than $100 and the county tax not less than that of the State.

   b. Bullard tables $20 each other gaming tables $10 each.

   c. Commission dealer. Brokers are taxed for six months, according to the amount of business expected to be done or the amount of capital to be employed $3 000 or less, $10,000 to $50,000, $27, $10,000 to $50,000, $27, $50,000 to $100,000, $58, $100,000 to $200,000, $107, $200,000 to $300,000, $200, $300,000 to $500,000, $500, $500,000 to $1,000,000, $1,000, and over, $1,000.

   d. Commission merchant. Dealing in foreign products, except grain and livestock, $25 when commissioners' fees are less than $100,000, $25 over $100,000, $25, plus $10 for each additional $25,000 or fraction thereof.

   e. Dealers in tobacco, $2 more than one cord, $2, more than one card, $10.

   f. Egg dealer. Dealing in lots of less than one carload, $2, more than one carload, $10.

   g. Egg dealer. Dealing in eggs under than one carload, $2, more than one carload, $10.

   h. Employment fees. In cities of over 50,000 inhabitants, $50, less than 50,000, $25.

   i. Fur dealer. License, $5 (credited to game protection fund).

   j. Futures dealers. In cities of over 50,000 inhabitants, $3, one or more horses, $10; cart or other land vehicle, $20, each additional month, $3, horse, first license, $2, each additional day, 25 cents.

   k. Peddler. For each period of six months, on foot, $3; one or more horses, $10; cart or other land vehicle, $20, each additional month, $3, horse, first license, $2, each additional day, 25 cents.

   l. Veterinary. Examination and license, $5. Assistant examination, $10 ($10, 1945 amendment); renewal license, $1. Assistant reexamination, $2 ($2, 1945 amendment); renewal certificate, $1. notification, $1 permit to conduct a drug store in village of 500 inhabitants, $2 ($2, 1945 amendment).

   m. Physician. Examination and license, $5. Assistant examination, $2 ($2, 1945 amendment); renewal license, $1. Assistant reexamination, $2 ($2, 1945 amendment); renewal certificate, $1. notification, $1 permit to conduct a drug store in village of 500 inhabitants, $2 ($2, 1945 amendment).

   n. Physician. Examination and license, $5. Assistant examination, $2 ($2, 1945 amendment); renewal license, $1. Assistant reexamination, $2 ($2, 1945 amendment); renewal certificate, $1. notification, $1 permit to conduct a drug store in village of 500 inhabitants, $2 ($2, 1945 amendment).

2. Occupational and professional licenses:

   a. Accountant, public examination and license, $10.

   b. Attorney. Examination and license, $5. Assistant examination, $2 ($2, 1945 amendment); renewal license, $1. Assistant reexamination, $2 ($2, 1945 amendment); renewal certificate, $1. notification, $1 permit to conduct a drug store in village of 500 inhabitants, $2 ($2, 1945 amendment).

   c. Bankers. Examination and license, $5. Assistant examination, $2 ($2, 1945 amendment); renewal license, $1. Assistant reexamination, $2 ($2, 1945 amendment); renewal certificate, $1. notification, $1 permit to conduct a drug store in village of 500 inhabitants, $2 ($2, 1945 amendment).

   d. Dentist. Examination and license, $10. Assistant examination, $2 ($2, 1945 amendment); renewal license, $1. Assistant reexamination, $2 ($2, 1945 amendment); renewal certificate, $1. notification, $1 permit to conduct a drug store in village of 500 inhabitants, $2 ($2, 1945 amendment).

   e. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   f. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   g. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   h. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

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   l. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   m. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

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   o. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   p. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   q. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   r. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   s. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   t. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   u. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   v. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   w. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   x. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   y. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.

   z. Egg dealer. In lots of less than one carload, $2, more than one carload, $10.
3. Miscellaneous State licenses.

**Beverages, nonintoxicating**: For inspection, three-fifths of 1 cent per gallon; fountain soda-water, three-fourths of 1 cent per gallon.

**Factories, theaters, etc.**: Inspecting buildings in which there are employed 3 or less persons, 20 cents; 3 to 12 persons, $1; 13 to 20 persons, $2-$20 to 50 persons, $3; 50 to 80 persons, and $1 for each 50 persons in excess thereof, $20.

**Hunting and fishing license, certificate of authority, $10, in any county of the State, or fishing in the State**: $5; fishing only, State wide, $1. Nonresident hunting and fishing license, $3.50. $20 to 50 licenses as other life companies except agent's annual license, $1. Insurance report, $1. Domestic companies, stipulated premium plan, examining articles of incorporation or certificate of authority, $75; assessment companies, issuance of certificate, $25; annual statement, $1.00; agents, selling stock of foreign insurance company, $2; furnishing copies of papers, etc., $25; report to circuit court upon application for incorporation, $25; inspection, $1.00 for each 50 persons or fraction thereof in excess of 50 persons; and for each ton or fraction thereof in excess of 8 tons, $16; trailers, one-half and semitrailers one-quarter the fee for commercial motor vehicles. Officer's registration, $1.50. Title of officers, $1.00. Authorization for new number on motor vehicle, $1. Transfer fee, $1.50. Manufacturers', dealers' and registration fee, $10. Duplicate set of number plates, $5; chauffeur's license, $3 per annum.

**Out of state companies in the State**: $15 to $25 cents per barrel.

**Stations and docks license, certificate of authority, $1.**

4. Fees collected by officials and paid into the State treasury:

**Bank commissioner**: Banks, trust companies, savings banks, safe-deposit institutions, investment companies, and mortgage loan companies pay the following fees annually:
- Less than $1,000, $20; $1,000 to $2,000, $25; $2,000 to $5,000, $35; $5,000 to $10,000, $50; $10,000 to $15,000, $75; $15,000 to $30,000, $100; $30,000 to $50,000, $150; $50,000 to $100,000, $250; $100,000 to $1,000,000, $500; $1,000,000 to $2,000,000, $1,000; over $2,000,000, $2,500. (Surplus is reckoned in estimating these fees.)

**Building and loan associations**: Examination of not to exceed 30 cents per $1,000 of assets, minimum, $15, maximum, $500. Fees used to pay expenses of department of finance.

**Investment companies (blue sky law)**: Preliminary filing fee, $25; annual statement, $5. Mortgage loan companies pay, for certificate on each note or debenture, 50 cents for each $1,000 face value.

**Public service commission**: Fees for copies, 10 to 15 cents per 100 words; certified copies, $1 to $2 each; authorization of bond issue, 25 cents to $1 for each $1,000 face value.

**Secretary of corporation**: Examining articles of incorporation, $1; upon the proportion of capital stock represented by its property and business transacted in the State, first $50,000 or less, $50; each additional $15,000 or less, $5. Registration fee on all corporations, $2 to $25, according to date of registration, reissuing forfeiture, $25 to $50, filing affidavit of dissolution or retirement, $5; franchise tax, with certain exceptions, one-twentieth of 1 percent of capital stock; registration fee to do business as a non-profit and investment company, $50. Mutual automobile insurance companies, farmers' mutual or town mutual insurance companies, and farmers' mutual reinsurance company, incorporation fee, $10. Extension of railroad line, same fees as for original charter, recording sale of railway equipment, $25; plus $1 for each 100 words over 1,000 words, and $10 for noting declaration.

**State dairy commissioner**: Dairying license (for buying and receiving station), $2. State statistics, $5. Mortgage loan companies pay, for certificate on each note or debenture, 50 cents for each $1,000.

**State tax commissioner**: Fee for certain domestic insurance companies, $25. All foreign insurance companies pay as follows. Capital stock of $200,000 or less, $5, more than $200,000, $100. Building and loan associations, $1.50.

**State treasurer**: For building and loan associations: Fees for filing application for admission, $100; certificate of authority and annual renewal, $50; filing supplemental statement of assets, $500 or less, $4; $500 to $1,000, $5; more than $1,000 and less than $2,000, $8; $2,000 or more, $10; more than $5,000, $25; and less than $1,000, $30; if more than $1,000, $50, for each copy of paper filed, 25 cents per page; for affixing seal and certification, $1.

**Superintendent of insurance**: Annual license to fraternal-beneficiary associations, $5. Insurance companies, fees for filing declaration on organization or admission to State, $50, annual statement, $40, supplementary statement, $10, other papers, $10. Agent's copy of agent's certificate of authority in commissioner's certificate of authority; issuing certificates of deposits for life and accident insurance companies, $1. every other certificate, including seal, 25 cents, agents, selling stock of foreign insurance company, $2; furnishing copies of papers, etc., per folio, 20 cents; affixing seal of office, $1. Mutual companies, fee for certificate of incorporation, $75; assessment companies, issuance of certificate, $3.50, annual statement, $25; report to circuit court upon application for incorporation, $25; insuring, rating bond, assessment, insurance, $5; mutual indemnity association, certificate of authority, $15; filing annual report, $10; for certain duty in fees, $2 (does not apply to fraternal companies).

**Labor commissioner**: Interim indemnity contracts or reciprocal or reinsurance contracts, in lieu of all taxes and license fees, certificate of authority, $25; town mutual companies, filing annual report, $25; for certain duties in fees, $2 (does not apply to fraternal companies).

**Secretary of state**: Copies of papers, 10 to 15 cents per 100 words; certified copies, $1 to $2.50 each.

**County courts of counties having a population of 50,000 inhabitants, or lying adjacent to cities having a population of 300,000 to 500,000 inhabitants, impose such license taxes as the court may deem proper.**
TAXATION AND REVENUE LAWS—MISSOURI.

uppon all theatrical or minstrel performances, shows, circuses, roller rinks, scenic railways, shooting galleries, etc. No county may levy merchants' or manufacturers' licenses over 100 per cent more than the rate authorized for State purposes; auctioneers, 10 days to 6 months, $10 to $75; billiard tables and other gaming tables, not to exceed the State rate; on peddlers, the rate must not exceed that of the State; on shows and circuses, the county courts may impose such tax as they may deem proper and reasonable, the proceeds of which go to the county school fund; on itinerant vendors, $2 per year. Annual dog license $1 for every male or spayed female, and $2 for every female. Fee of the clerk of the county court for recording logging marks, 50 cents. Marriage license, $1.

Counties having a population of 60,000 to 200,000 and contiguous to city of 500,000 or more inhabitants are required by State law to maintain a plumber's examining board and a board of plumbing inspectors. The fee for a master plumber's certificate is $5 and for a journeyman plumber's, $1.50, annual renewal, $1, inspection fee, $5.

No city, town, or village may tax ministers, teachers, priests, laity, or religious orders; any license tax or fee upon any farmer or producer for the sale of produce raised by him when sold from his wagon, but municipalities may levy license taxes on all other occupations, trades, and amusements.

Cities of more than 300,000 inhabitants may license merchants and manufacturers in proportion to sales made by them; and cities having a population of 100,000 or over may impose a license tax on agents of foreign insurance companies not to exceed $200 per year for fire insurance companies and $100 per year for other companies; on billiard and other gaming tables, not to exceed the State rate; on each chattel loan business, $2 per year.

Licenses in certain classes of cities.

City wharfage tax.

Cities with a population of 50,000 or more, having an improved wharf, are authorized to collect a wharfage tax, when the local tax for upkeep of the wharf does not exceed 1 mill per dollar, of not to exceed 3 cents per ton from all boats assessed in the city for each landing at the wharf and of 5 cents per ton from boats not assessed in the city. Cities with a population of from 5,000 to 50,000 are authorized to collect $2 for every landing. Cities with a population of less than 5,000 may collect $1.50 per landing.

Deductions.

In computing net income the following may be deducted:

Interest on indebtedness, taxes, uncompensated property losses sustained, losses in transactions entered into for profit but not connected with the business, bad debts charged off within the year, reasonable allowance for depreciation, income the tax upon which has been paid or withheld for payment at its source, and income embraced in a personal return derived from the net earnings of any corporation which is taxable upon its net income; gifts to relatives, scientific, or charitable associations; income taxes levied by another State upon a resident of this State.

Exemptions.

The following exemptions are allowed:

Individuals, an exemption of $1,000, husband and wife living together, an aggregate exemption of $2,000, and the head of a family, $500 additional for each dependent child. Proceeds of life insurance policies paid to beneficiaries, endowments, or annuities, gifts, bequests, or inheritances, interest upon the obligations of the United States or any State or political subdivision thereof, and compensation of public officers for public services in cases where taxation thereof would be repugnant to the constitution.

Tax of 1 per cent on corporations, etc.

All corporations and joint stock companies or associations are taxed at the rate of 1 per cent on their total net income, except express companies and insurance companies, which pay a tax upon gross annual
receipts within the State. Nonresident corporations, companies or associations engaged in both interstate and intrastate business within the State are taxed only upon net income derived from intrastate business within the State.

Incomes of the following are exempt:

- Any labor, agricultural or horticultural organization; association operated for the cooperative marketing of farm products. Federal land bank or national farm loan association.
- Any income derived from a similar bank; holding company collecting income for another organization which itself is exempt; mutual savings or cooperative bank or domestic building and loan association without capital stock. Farmers or other mutual associations with no income except from members; income as operated for religious, charitable, scientific, or educational purposes with no division of income among individuals; business leagues or boards of trade not organized for profit, unless any part of dividend paid directly to persons who are not members.
- Income derived from any public utility performing functions of the National Government or any State or political subdivision thereof or from the exercise of any essential governmental function are also exempt.

Individuals having taxable incomes are required to file annual returns with the assessors on or before March 1 in the districts in which they reside. Nonresidents deriving income from sources within the State file returns in the districts in which their chief offices are located or with the State auditor. In case of a fraudulent return or refusal or neglect to make the return required the income is subject to twice the original rate.

Assessment is made as for personal property, and the assessor is granted the additional power of estimating incomes. The State auditor may challenge the income-tax assessment of any district assessor and cause the same to be reassessed by a competent person, not a resident of the district, appointed by the circuit judge for the district. Equalization is substantially the same as for personal property.

Taxes become delinquent on June 2, penalties are the same as in the case of other taxes, and delinquent taxes are collected in the same manner as delinquent personal taxes.

Sec. 12. School revenues.—The State school fund is derived principally from the proceeds of lands granted the State by the United States, from fines, forfeitures, and escheats, the net proceeds of the State tobacco warehouse, and all moneys and other property belonging to any fund for the purposes of education except wherein the rights of any other public corporation would be infringed. The income of this fund, together with not less than 25 per cent of the State revenue, is applied annually to the support of public schools, and is apportioned among the counties and the several districts therein in proportion to the number of teachers, principals, and supervisors actually employed for the entire term, and determined as to the amount payable to each district, by the average attendance, as a factor, by the salaries paid to teachers by said districts, and by the further requirement that in order to participate in such revenue the district shall levy a tax of 40 cents on the $100 assessed valuation or such less amount as will, with the money received from the public funds, amount to $350 for school purposes. One-half of the State tax on foreign insurance companies and the county tax on shows and circuses are credited to the school fund.

Gifts to public schools or the university fund are received by the State as trustee and the income applied according to the wishes of the grantor.

Funds collected under the Morrill Act are apportioned as follows:
- One-sixteenth to Lincoln Institute; one-fourth to school of mines; balance to treasurer of the State university, for the benefit of the agricultural college.

The county school fund is derived principally from the sale of the sixteenth section of each township or land selected in lieu thereof, together with swamp and overflowed lands and accreted lands donated to counties by the State for school purposes; and fines, forfeitures, and escheats.

School taxes are levied on the property of each district, including the goods, wares, and merchandise of merchants, by the county clerk, and may not exceed, for school purposes, 1 per cent in cities, towns, and villages, and 65 cents on $100 in other districts. A similar tax is levied for building purposes. These rates may be increased by special election in the district. For the sinking fund there may be levied 40 cents per $100, and in addition a sufficient amount to pay interest.
The board of directors of any school district may determine the levy of taxes necessary to pay the principal and interest of bonds sold after March 1, 1921, by such district.

In cities of 75,000 to 500,000, the board of directors, upon authorization by a popular vote, may increase the rate of taxation for school purposes within the constitutional limits. In cities over 500,000, the board of education exercises this power.

A tax of three-fifths of 1 cent on each $100 is levied annually to pay the interest on public school and seminary certificates of indebtedness.

In cities of 75,000 to 500,000, the board of directors, upon authorization by a popular vote, may increase the rate of taxation for school purposes within the constitutional limits. In cities over 500,000, the board of education exercises this power.

The commissioners of such district have power to levy general taxes on taxable property within the district for the construction and maintenance of roads and bridges. The commissioners submit to the county court a written statement of the amount levied on each $100 valuation, the county clerk includes the same in the tax roll, and such tax is collected as county taxes are collected. On petition of the owners of a majority of the acres of land in the district within one-half mile of a public road and for the improvement of such road and assessment of the cost of such improvement against all lands in the district, the commissioners may levy a special tax apportioned as follows:

All lands within the district are given a fair and impartial valuation and lands within one-half mile of the road to be improved are assessed at their total valuation, lands more than one-half mile but less than a mile at 75 per cent of such valuation; lands more than a mile but less than a mile and a half, at 50 per cent, and all other lands at 25 per cent. The amount of special taxes assessed against each tract is governed by this ratio. Such taxes are payable, if desired, in deferred installments bearing interest at 6 per cent per annum.

The commissioners are charged with the collection of the road poll taxes levied by the county court within their respective districts and the proceeds accrue to the revenue of the district. Such special taxes for the maintenance of roads and bridges as they are authorized to levy and collect, within the district, are placed to the credit of such district, in addition to a portion of the taxes collected on property taxable in incorporated cities and towns in the county outside an incorporated road district based upon the ratio between the miles of public roads within the district to the miles of public road within the county. One-half of the amount collected by the county court on account of pool and billiard licenses is credited to the special road district in which collected.

The district commissioners, upon authorization by a popular vote of the special road district, may issue road bonds to an amount not exceeding, with existing indebtedness, 10 per cent of the assessed valuation.

Drainage districts may be organized by the circuit court upon petition of the owners of a majority of the acreage of the proposed district for the purpose of reclaiming and protecting swamp, wet, or overflowed lands or lands subject to overflow. The board of supervisors, consisting of five members, elected for a term of five years, as soon as elected and qualified, are required to levy a uniform tax of not to exceed 50 cents per acre on all land in the district to defray organization expenses and those incurred in making surveys and assessing benefits and damages.

The commissioners, appointed by the judge of the circuit court, appraise the lands within and without the district to be acquired for the execution of the plan of reclamation adopted, and assess the benefits and damages accruing to all lands, railroads, and other property in the district. The board of supervisors then levies a tax of such portion of the benefits on all lands, railroads, and other property to which benefits have been assessed as may be necessary to produce sufficient funds for the completion of the proposed projects, and in case bonds are issued, the amount of interest accruing thereon.

Counties may be organized into drainage districts by the county court, as may also township drainage districts.

Levee districts may be organized by the circuit court upon petition of the owners of a majority of the acreage of the proposed district for
the purpose of reclaiming and protecting swamp, wet, or overflowed lands or other property or land subject to overflow. The board of supervisors consists of five members, elected for a term of five years. Three commissioners are appointed by the judge of the circuit court. The board of supervisors is authorized to levy a uniform tax of not more than 25 cents per acre of land and per mile of right of way of all public service corporations within the district to defray the expenses of organization, surveys, and assessment of benefits and damages.

The commissioners determine the value of all lands and other property within or without the district to be acquired for the execution of the plan of irrigation adopted, and assess the benefits and damages accruing to each tract of land, railroad or other right of way, or other property. The board of supervisors then levies a tax of such portion of the benefits on all lands and railroad or other property as is necessary to pay the costs of the proposed projects, plus 10 per cent, and in case bonds are issued, the interest accruing thereto.

The county courts of the several counties containing contiguous lands subject to overflow may divide such lands into levee districts. Drainage and levee districts may levy annually a maintenance tax, and it is the duty of the district boards to determine the amount of the installments of the total tax levied which shall be due during the year. Collection is made by the county collector at the same time and in the same manner as are county and State taxes, and the funds received are paid over to the treasurers of the districts.

The boards are authorized to make additional levies to provide funds necessary to complete work should the original levy prove insufficient, or for additional work, provided the total of all levies, exclusive of that for interest, does not exceed the total benefits assessed.

Areas partially within the limits of any city of 300,000 inhabitants or more and partially within the county may be organized into sanitary districts by the circuit court upon petition of the mayor and assembly of such city or the county court of such county or both. The question of the organization and incorporation is submitted to the legal voters of the proposed district. The board of trustees of such a district is composed of three members appointed by the mayor, with the approval of the higher branch of the legislative body of the city government, the county court, and the circuit court, respectively. The mayor and assembly of the city and the county court are required to levy, in addition to levies for city and county purposes, a special tax of not to exceed one-half of 1 per cent on the assessed and equalized valuation of all lands within the district. This tax is collected in the same manner as State and county taxes and held in a special fund to the credit of the district.
MONTANA.

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Sec. 1. Constitutional provisions summarized.—The legislative assembly shall not pass local or special laws for the assessment or collection of taxes; extending the time for the collection of taxes; or exempting property from taxation; nor shall it delegate to any special commission, private corporation or association, any power to levy taxes.

The public-school fund of the State shall consist of the proceeds of such lands as have been or may be granted to the State by the General Government known as school lands; and those granted in lieu of such lands acquired by gift or grant from any person or corporation under any law or grant of the General Government; and of all other grants of land or money made to the State from the General Government for general educational purposes, or where no other special purpose is indicated in such grant; all estates, or distributive shares of estates that may escheat to the State; all unclaimed shares and dividends of any corporation incorporated under the laws of the State, and all other grants, gifts, devises, or bequests made to the State for general educational purposes.

Ninety-five per cent of all the interest received on the school funds of the State and 95 per cent of all rents received from the leasing of school lands, and all other income from the public-school funds shall be apportioned annually to the several school districts of the State in proportion to the number of children and youths between the ages of 6 and 21 residing therein, respectively; but no district shall be entitled to such distributive share that does not maintain a public free school for at least six months during the year for which such distribution is made. The remaining 5 per cent of all the interest received on the school funds of the State, and the remaining 5 per cent of all the rents received from the leasing of school lands and all other income from the public-school funds, shall annually be added to the public-school funds of the State and become and forever remain an inseparable and inviolable part thereof.

The necessary revenue for the support and maintenance of the State shall be provided by the legislative assembly, which shall levy a uniform rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, except that specially provided for in this article. The legislative assembly may also impose a license tax both upon persons and upon corporations doing business in the State.

The property of the United States, the State, counties, cities, towns, school districts, municipal corporations, and public libraries shall be exempt from taxation; and such other property as may be used exclusively for agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals, and places of burial not used or held for private or corporate profit, institutions of purely public charity, and evidences of debt secured by mortgages of record upon real or personal property in the State of Montana, may be exempt from taxation.

All mines and mining claims, both placer and in place, containing or bearing gold, silver, copper, lead, coal, or other valuable mineral deposits, after purchase thereof from the United States, shall be taxed at the price paid the United States therefor, unless the surface ground or some part thereof of such mine or claim is used for other than mining purposes and has a separate and independent value for such other purposes, in which case said surface ground or any part thereof so used...
for other than mining purposes shall be taxed at its value for such other purposes, as provided by law; and all machinery used in mining, and all property and surface improvements upon or appurtenant to mines and mining claims which have a value separate and independent of such mines or mining claims, and the annual net proceeds of all mines and mining claims shall be taxed as provided by law.

The legislative assembly shall not levy taxes upon the inhabitants or property in any county, city, town, or municipal corporation for county, town, or municipal purposes, but it may by law vest in the corporate authorities thereof powers to assess and collect taxes for such purposes.

Taxes for city, town, and school purposes may be levied on all subjects and objects of taxation, but the assessed valuation of any property shall not exceed the valuation of the same property for State and county purposes.

No county, city, town, or other municipal corporation, the inhabitants thereof nor the property therein, shall be released or discharged from their or its proportionate share of State taxes.

The power to tax corporations or corporate property shall never be relinquished or suspended, and all corporations in this State, or doing business therein, shall be subject to taxation for State, county, school, municipal, and other purposes on real and personal property owned or used by them and not by this constitution exempted from taxation.

Private property shall not be taken or sold for the corporate debts of public corporations, but the legislative assembly may provide by law for the funding thereof and shall provide by law for the payment of the funded debts and obligations, by assessment and taxation of all private property not exempt from taxation within the limits of the territory over which such corporations, respectively, have authority.

The rate of taxation on real and personal property for State purposes, except as hereinafter provided, shall never exceed 24 mills on each dollar of valuation; and whenever the taxable property in the State amounts to $600,000,000 the rate shall never exceed 2 mills on each dollar of valuation, unless the proposition to increase such rate, specifying the rate proposed and the time during which the rate shall be levied shall have been submitted to the people at the general election, and shall have received a majority of all votes cast for and against it at such election: Provided, That in addition to the levy for State purposes above provided for, a special levy in addition may be made on livestock for the purpose of paying bounties on wild animals and for stock inspection, protection, and indemnity purposes, as may be prescribed by law, and such special levy shall be made and levied annually in amount not exceeding 4 mills on the dollar by the State board of equalization, as may be provided by law.

Taxes shall be levied and collected by general laws and for public purposes only. They shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax.

The board of county commissioners of each county shall constitute the county board of equalization. The duties of such board shall be to adjust the valuation of taxable property within their respective counties, and all such adjustments and equalizations may be supervised, reviewed, changed, increased, or decreased by the State board of equalization. The State board of equalization shall be composed of three members who shall be appointed by the governor, by and with the advice and consent of the senate. The term of office of one of the members first appointed shall end on March 1, 1925, of another first appointed on March 1, 1927, and of the third first appointed on March 1, 1929. Each succeeding member shall hold his office for the term of six years, and until his successors shall have been appointed and qualified. The State board of equalization shall adjust and equalize the valuation of taxable property among the several counties and the different classes of taxable property in any county and in the several counties and between individual taxpayers; supervise and review the acts of the county assessors and county boards of equalization; change, increase, or decrease valuations made by county assessors or equalized by county boards of equalization; and exercise such
authority and do all things necessary to secure a fair, just, and equitable valuation of all taxable property among counties, between the different classes of property, and between individual taxpayers. Said State board of equalization shall also have such other powers and perform such other duties relating to taxation as may be prescribed by law.

All property shall be assessed in the manner prescribed by law except as is otherwise provided in this constitution. The franchise, roadway, roadbed, rails, and rolling stock of all railroads operated in more than one county in this State shall be assessed by the State board of equalization, and the same shall be apportioned to the counties, cities, towns, townships, and school districts in which such railroads are located, in proportion to the number of miles of railway laid in such counties, cities, towns, townships, and school districts.

The word property as used in this article is hereby declared to include money, credits, bonds, stocks, franchises, and all matters and things (real, personal, and mixed) capable of private ownership, but this shall not be construed so as to authorize the taxation of the stocks of any company or corporation when the property of such company or corporation represented by such stocks is within the State and has been taxed.

No county shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate, exceeding 5 per cent of the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness, and all bonds or obligations in excess of such amount given by or on behalf of such county shall be void. No county shall incur any indebtedness or liability for any single purpose to an amount exceeding $10,000 without the approval of a majority of the electors thereof, voting at an election to be provided by law.

No city, town, township, or school district shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 3 per cent of the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness, and all bonds or obligations in excess of such amount given by or on behalf of such city, town, township, or school district shall be void: Provided, however, That the legislative assembly may extend the limit mentioned in this section, by authorizing municipal corporations to submit the question to a vote of the taxpayers affected thereby, when such increase is necessary to construct a sewerage system or to procure a supply of water for such municipality which shall own and control said water supply and devote the revenues derived therefrom to the payment of the debt.

There shall be elected in each county one treasurer, who shall be collector of taxes, and one assessor. Persons so elected shall hold their respective offices for the term of two years, and until their successors are elected and qualified.

Sec. 2. General property taxes.—All property in this State is subject to taxation, except as specially exempted, for State, county, and municipal purposes.

Real estate. “Real estate” includes the possession of, claim to, ownership of, or right to the possession of land; all mines, minerals, and quarries in and under the land; all timber belonging to individuals or corporations growing or being on lands of the United States, and all improvements, rights, and privileges appertaining thereto.

Improvements. “Improvements” include all buildings, structures, fixtures, fences, and improvements erected upon or affixed to the land, whether the title to the land has been acquired or not.

Personal property. “Personal property” includes everything that is subject to ownership not included within the meaning of the terms “real estate” and “improvements.”

Exemptions. The exemptions are:

1. Public property.
2. Public libraries.
3. Property exclusively used for agricultural and horticultural societies, for educational purposes, and places of actual religious worship.
4. Hospitals.
5. Places of burial.
6. Public art galleries and public observatories not used or held for private or corporate profit.
7. Institutions of purely public character.
8. Land necessary for any of the foregoing purposes.
9. Rights of way, ditches, flumes, pipelines, dams, water rights, reservoirs, and other property of like character belonging to any irrigation district.
10. Evidences of debt secured by mortgages of record upon real or personal property in the State.

Sec. 3. Assessment.—The assessment of all property for State, county, and municipal purposes (but city councils may by ordinance provide independent assessments) is made by the county assessors annually and refers to the first Monday of March. The assessor is to require a statement under oath of all property and its value. Any property willfully concealed, removed, transferred, or misrepresented by the owner to evade taxation is assessed, upon discovery, at not exceeding ten times its value, and such assessments may not be reduced by the board of equalization. Refusal to give a list is penalized by a forfeit of $100, to be recovered by court action; and the falsifying of a list is punishable as a misdemeanor by imprisonment for not exceeding six months or a fine of not exceeding $500 or both.

Land and improvements are assessed separately.

In making up the amount of credits which any person is required to list, he is entitled to deduct from the gross amount all bona fide debts owing by him except notes for insurance premiums and unpaid subscriptions to societies or to the capital stock of any corporation.

The capital stock and franchise of corporations are listed where the principal office is located. Corporations are assessed on their property the same as individuals.

The franchise, roadway, roadbed, rails, and rolling stock of railroads operating in more than one county are assessed by the State board of equalization. Franchises granted by the United States are exempt. Other railroads and railroad property are assessed by the county assessors. The assessment made by the State board is apportioned among the different counties and to the cities, towns, school, road, or other districts on the basis of mileage.

Telegraph, telephone, electric power and transmission, canal, ditch, flume, and other companies or properties operating only in one county are listed and assessed in the county where situated. Those operating in more than one county are assessed by the State board of equalization on the basis of a valuation that the total mileage within the State bears to the total mileage of the entire plant and property. Such assessment is apportioned to the counties according to the number of miles operated in each county.

Mines and mining claims are assessed at the price paid the United States therefor, unless the surface has an independent value for other than mining purposes. They are also assessed on their net proceeds as personality, and this forms the real basis of taxation.

Banks are taxed on real estate the same as other real estate in the county where situated, and the residue of their property represented by shares of stock in the banks is taxed to the individual shareholders the same as other personal property, and the assessment thereof may not be at a greater proportion to face value than is the assessment of other personal property. Shares of stock of national banks located without the State owned by residents are not subject to taxation.

Gas mains and pipes laid in the streets, also tracks of street railroads, and bridges, are assessed as personal property.

Livestock grazing in more than one county is assessed where located at the date of the annual assessment. All money derived from the assessment of livestock, after remitting the portion levied for State purposes, is deposited to the credit of the migratory stock fund. The board of country commissioners annually apportions the same among the counties where the stock has grazed, according to the records of the assessors.
Taxable property is assessed at full cash value, which is defined as the amount at which the property would be taken in payment of a just debt due from a solvent debtor, and is divided into seven classes, for purposes of fixing the tax rates, as follows:

<table>
<thead>
<tr>
<th>Class</th>
<th>Property included</th>
<th>Percent-age of true and full value Per cent.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Net proceeds of all mines and mining claims; minerals and mineral rights</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Household goods and furniture, wearing apparel, all personal property used for personal and domestic purposes, all agricultural and other tools, implements and machinery, engines and boilers, threshing machines, automobiles, vehicles of all kinds, boats and all other craft, barriers, saddles, and robes</td>
<td>20</td>
</tr>
<tr>
<td>3</td>
<td>Livestock, poultry and all agricultural products, stocks of merchandise of all sorts, together with furniture and fixtures used therewith</td>
<td>33 1/3</td>
</tr>
<tr>
<td>4</td>
<td>All fuel, loan, and city lots, with improvements, manufacturing machinery, fixtures and supplies</td>
<td>30</td>
</tr>
<tr>
<td>5</td>
<td>All money and credits secured or unsecured, including bonds of State and subdivisions, except moneyed capital employed in banking business in State</td>
<td>7</td>
</tr>
<tr>
<td>6</td>
<td>Shares of stock of national banking institutions and the moneyed capital employed in banking business in State</td>
<td>40</td>
</tr>
<tr>
<td>7</td>
<td>All property not included in above classes</td>
<td>40</td>
</tr>
</tbody>
</table>

By county board.

Sec. 4. Equalization.—The county board of equalization adjusts and equalizes the valuation of taxable property within the county, and may increase or lower any assessment Any person, firm or corporation or the State board in behalf of the State, or any municipal corporation aggrieved by the action of any county board of equalization, may appeal to the State board of equalization by filing with the county board a notice of appeal, and a duplicate thereof with the State board within five days after the action of the county board.

It is the duty of the State board of equalization to adjust and equalize the valuation of taxable property among the several counties, and the different classes of taxable property in any county and in the several counties and between individual taxpayers; supervise and review the acts of county assessors and county boards of equalization; change, increase or decrease valuations made by county assessors or equalized by county boards of equalization, and exercise such authority and do all things necessary to secure a fair, just and equitable valuation of all taxable property among the counties between the different classes of property and between individual taxpayers; to exercise general supervision over the administration of the assessment and tax laws of the State, and over assessors, county boards of equalization, boards of county commissioners, and other officers of municipal corporations having any duties to perform under any of the laws of the State relating to taxation to the end that all assessments of property be made relatively just and equal at true value in substantial compliance with law, and to supervise the administration of all revenue laws of the State and assist in their enforcement, and for that purpose the board may visit each county in the State whenever deemed necessary, and may call, not to exceed one meeting of the county assessors each year at the capital, for consultation and instruction.

Sec. 5. Tax rates.—Between the first and third Mondays of August of each year, the State board of equalization must determine the rate of State tax to be levied and collected upon the assessed valuation of the property in the State, which, after allowing 12 per cent for delinquencies in the collection of taxes, must be sufficient to raise the specific amount of the revenue required by the legislative assembly for State purposes. The board must immediately thereafter transmit to the county clerk of each county a statement of such rate, and upon its receipt the county clerk must, in writing, notify the State board of the equalization thereof.
The rate of taxation on real and personal property for State purposes for each year for a period of 10 years beginning with 1921 shall be increased 1 1/2 mills on each dollar of valuation, but the total tax for any one year shall not exceed 31 mills. All money derived from this additional 1 1/2 mills tax is to be appropriated to the support of the various departments of the University of Montana.

For paying the principal and interest of bonds issued for educational purposes, the State levies annually a tax of not to exceed ten-twelfths of 1 mill on all taxable property in the State.

A tax may be levied on all lands growing crops subject to injury by hail, the owners of which have elected to become subject to the provisions of the State hail insurance act. An estimate is made by the State board of hail insurance of the amount required, not to exceed $1.20 per acre on lands sown to grain crops and 50 cents per acre on lands sown to hay crops. If the estimate of the amount needed is less than 50 cents per acre of grain and a proportionate amount for hay crops, the levy is fixed at a rate sufficient to raise the full amount required. Maximum rates may be established in various parts of the State, not to exceed $1.20 nor be less than 85 cents per acre for grain crops and proportionate amounts for hay crops. The levy is made by the State board of hail insurance. A reserve fund is provided for, not to exceed $1,000,000 to which there shall not be added in any one year an amount greater than 5 per cent of the total risk for the year.

For the county board of equalization at not to exceed 1 mill is levied on the assessed valuation of all livestock to be used for paying the expenses of the stock and sheep commissions, and a separate tax of not to exceed 14 mills for the State livestock sanitary board. A tax of not exceeding 14 mills is also levied on livestock, to be used in paying bounties on predatory wild animals.

The board of county commissioners fixes the rate of county taxes and designates the number of mills on each dollar of valuation of property for each fund, necessary to meet the county budget. The tax for general purposes may not exceed 10 mills on the assessed valuation. There must be levied 6 mills for schools; and a tax of not less than 2 nor more than 5 mills on the dollar for road purposes.

For the county board of equalization at not to exceed 1 mill is levied on the assessed valuation of all livestock to be used for paying the expenses of the stock and sheep commissions, and a separate tax of not to exceed 14 mills for the State livestock sanitary board. A tax of not exceeding 14 mills is also levied on livestock, to be used in paying bounties on predatory wild animals.

The board of county commissioners fixes the rate of county taxes and designates the number of mills on each dollar of valuation of property for each fund, necessary to meet the county budget. The tax for general purposes may not exceed 10 mills on the assessed valuation. There must be levied 6 mills for schools; and a tax of not less than 2 nor more than 5 mills on the dollar for road purposes.

A tax fixed by the State board of equalization at not to exceed 1 mill is levied on the assessed valuation of all livestock to be used for paying the expenses of the stock and sheep commissions, and a separate tax of not to exceed 14 mills for the State livestock sanitary board. A tax of not exceeding 14 mills is also levied on livestock, to be used in paying bounties on predatory wild animals.

A tax on migratory livestock is levied in the county where found at the time of assessment, to be apportioned among the counties where such livestock grazed, in proportion to the time of grazing in each county.

A special tax may be levied annually of not to exceed 1 mill for the maintenance of a county free library.

The board of county commissioners may issue bonds for county purposes, including those providing for seed-grain and drought relief. Refunding bonds are payable within 20 years and bear interest at not to exceed 6 per cent per annum. An annual tax sufficient to meet all payments on bonds issued must be levied by the board.

The rate in cities and towns is determined by the municipal council. The amount of taxes levied for general municipal purposes must not exceed 1 1/2 per cent in cities of the first class and in other cities 1 per cent of the assessed value.

For the maintenance of parks, but if authorized by a majority of voters, an additional levy of not to exceed 5 mills may be made.

Special taxes may be levied as follows: Band concerts, 1 mill; public library 2.3 mills; fire department disability fund, one-tenth of 1 mill.
Bonds may be issued for municipal purposes. Refunding bonds are payable within 20 years and bear interest at not to exceed 6 per cent per annum. Municipal authorities are required to levy annually a sufficient tax to meet payments of principal and interest of bonds as they fall due.

Sec. 6. Collection.—State and county taxes are collected by the county treasurer, except in the case of certain public service corporations which are assessed by the State board of equalization, and the taxes on which are collected by the state treasurer. The county treasurer is also required to collect the taxes levied by all cities and towns in his county, except in case of such cities as may provide by ordinance for the collection of taxes by the city treasurer. In such cases the city treasurer has the same powers as the county treasurer to collect state and county taxes. Taxes are delinquent on the 30th day of November and a penalty of 10 per cent is added to the amount thereof. Taxes on real property are a lien against the property assessed and taxes on personal property are a lien upon the real property of the owner thereof, which liens attach as of the first Monday of March in each year.

The county treasurer must collect the taxes on all personal property when such taxes are not in his opinion a lien upon real property sufficient to secure their payment. He may enforce collection by seizure and sale. The county treasurer in such cases is to be governed by the State and county rate of the previous year, and any excess or deficiency is adjusted later after the rate is fixed for the year.

Sec. 7. Poll and road taxes.—There is no State poll tax.

County tax for poor fund.

Every male inhabitant of the State over 21 and under 60 years of age, except national guard members, paupers, insane persons, and Indians not taxed, must annually pay a county poll tax of $2. In case a person's name does not appear on the assessment list, payment of the poll tax is to be demanded by the assessment. In other cases the tax is to be added to the assessment list and paid to the county treasurer at the time of the payment of other taxes. The treasurer may serve notice to pay to some designated person or collect from the taxpayer's employer. The poll tax is paid to the county treasurer for the exclusive use of the poor fund.

Tax of $2 in road districts; road labor.

Each able-bodied man over 21 and under 50 years of age, residing in each road district outside of incorporated cities or towns which impose a like tax on their residents, is required to pay a special tax of $2. Payment may be made, however, by one day's labor on the roads, or 4 hours work with a team. The road tax is due and payable to the county treasurer after March 1 of each year and may be collected in the manner provided for the collection of the general poll tax.

All able-bodied male inhabitants of a city or town between 21 and 45 years of age are subject to an annual road poll tax of not exceeding $3. It may be paid in one day's labor on the roads.

Sec. 8. Inheritance tax.—(Note: Changes in the inheritance tax law as authorized by the act approved March 5, 1923, are indicated in italics.)

Property transfers subject to tax.

A tax is imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom, in trust or otherwise to any person, association, or corporation except the State of Montana, or any of its institutions, county, town, or municipal corporations within the State, for strictly county, town, municipal or other public purposes, and corporations of the State organized under its laws or voluntary associations organized solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization, within the State, in the following cases, subject to the exemptions referred to below:

1. When the transfer is from a person residing in State at time of death.
2. When the property is located in the state but the owner thereof is a nonresident at time of death.
3. When the transfer of property located in the State was made by a resident or nonresident within two years previous to such owner's decease, and in contemplation of death.
4. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property, such appointment shall be deemed a transfer when made, and is taxable whether or not the power of appointment is exercised within the time provided for.
5. Whenever any property is held in joint tenancy by two or more persons, the proportionate share of any one, upon death, is taxable.
The tax is based on the clear market value of the property at the rates stated below:

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Primary rates.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Husband, wife, lineal issue, lineal ancestor of decedent, or any child adopted by decedent or to whom he stood in the relation of parent for not less than ten years prior to his death and such relationship began on or before the child's fifteenth birthday, or the lineal issue of such child</td>
<td>Per cent. 1 2 3 4 5</td>
</tr>
<tr>
<td>2. Brother or sister, or their descendants, of decedent, wife or widow (wife) of son or husband or a child of decedent</td>
<td></td>
</tr>
<tr>
<td>3. Brother or sister, or their descendants, of the father or mother of decedent (uncle, aunt, or first cousin of decedent)</td>
<td></td>
</tr>
<tr>
<td>4. Any other person of collateral consanguinity or strangers to the blood or bodies corporate or politic</td>
<td></td>
</tr>
<tr>
<td>5. Any other person of collateral consanguinity, or stranger to the blood or bodies corporate or politic (omitted from act of Mar. 5, 1923)</td>
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When the value of the property exceeds $25,000, and the beneficiary entitled thereto belongs to any of the classes mentioned in subdivisions 2, 3, 4, or 5 (when the property exceeds $5,000 in value), the secondary rates upon such excess are as follows:

- All in excess of $25,000 up to $50,000, 2 times primary rates; $50,000 up to $100,000, 3 times primary rates; $100,000 up to $500,000, 4 times primary rates; $500,000, 5 times primary rates. (Omitted from act of March 5, 1923).

No such tax may, however, exceed 15 per cent of the property transferred to any beneficiary. (This provision not in act of March 5, 1923.)

The following exemptions are allowed:

1. All property transferred to the State or its subdivisions or to associations or corporations for religious, charitable or educational purposes within the State.
2. Property of the clear value of $10,000 ($17,500 transferred to the widow ($5,000 to husband) of decedent, and $2,000 transferred to each of the other persons named in the first class of primary rates. Exemption to the widow includes her dower and other rights.
3. (a) Property to the value of $500 to those named in class 2 of the primary rates; (b) $20 to those named in class 3; (c) $150 in class 4, and (d) $100 in class 5. (c, d and e exemptions not included in act of March 5, 1923.)

No tax is imposed on any tangible personal property of a resident of the State when such property is located within the State and subject to an inheritance tax in the place where located; provided such property is not without the State temporarily or for the purpose of deposit or safekeeping, and the State in which it is located allows the same exemption to property located in Montana.

The tax is due and payable to the State or county treasurer at the time of the death of the decedent or of the transfer but any beneficiary or executor may elect within one year (18 months) from the date of transfer not to pay the tax until the person or persons benefited shall come into actual possession, but in such case a bond shall be given to the State in twice (three times) the amount of the tax, and must be renewed every five years and bear interest at 6 per cent per annum from time of accrual to date of payment.

If the tax is paid within one year (18 months) from the accrual thereof, a discount of 5 per cent is allowed, but if not so paid 10 per cent per annum is charged unless necessary litigation causes unavoidable delay in which case 6 per cent only is charged.

When the tax is paid, the State or county treasurer shall deposit the amount of the tax in the general fund of the county in which collected.

Discount; Interest.

Distribution of tax proceeds.

Ninety per cent of the inheritance taxes, less expense of collection shall be paid into the State treasury to the credit of the general fund, and 10 per cent to the general school-fund of the county in which collected.
Corporations exempt.

Corporations taxes.—Corporations are in general taxed under the general property tax and with the exception of those named below pay a State license tax of 1 per cent on their total net income. Those not so taxed are as follows:

1. On certain business activities (annually unless otherwise stated):

   a. Dairy products: Dairy of 20 cows or less, selling milk or cream, $1; over 70 cows, $2; 21 cows but less than 50 cows, $1.25; butter or condensed milk factory with annual output of less than 200,000 pounds, $5; 200,000 or more, $25; ice cream factory, less than 15,000 gallons, $5, 15,000 or more gallons, $25. Milk plants, $5.00, 500,000 or more gallons, $25. Milk plants, $5; receiving station for milk and cream, $1.

   b. Foods and beverages, manufacturers and purveyors of, $2; annual renewal of licenses, $1.

   c. Sheep, cattle, or other livestock, $1.

   d. Express companies pay a State license tax of 4 per cent on their gross receipts.

   e. Freight line companies pay to the State a tax amounting to 5 per cent of their gross earnings in the State as determined by the State board of equalization.

   f. Fire insurance companies are taxed by the State one-fourth of 1 per cent on the gross premium receipts of such companies, less cancellations and return premiums, which are paid into the "State fire marshal fund*.

   g. State license taxes.

2. Occupational and professional licenses.

   a. Abstractor of title to real estate, $1.

   b. Mediator, $1.

   c. Accountant, public examination, $25; annual license, $10.

   d. Attorney at law, examination, $25, annual license, $5.

   e. Chiropractor, examination, $25; annual renewal, $5.

   f. Death certificate, examination, $25; annual license, $5.

   g. Engineer operating steam boilers and heating engines, examination for first-class license, $7.50; second class, $5; third class, $3; low pressure engines, $2; traction engines, $3; annual renewal, $1.

   h. Medicine, practitioner of, examination, $25.

   i. Oil merchant, examination and registration, $10.

   j. Osteopath, examination, $20, certificate, $5, annual renewal of certificate, not to exceed $2.

   k. Teacher, examination, $20.

   l. Farmer, examination, $25; annual license, $5, registration certificate, $3.

   m. Teacher's certificate, $1.

   n. Teacher of milk and cream (Babcock method), examination and certificate, $2.

   o. Veterinarian or farmer, license, $10, registration certificate, $2.

3. Miscellaneous licenses.

   a. Cement producers: 4 cents per barrel containing 376 pounds of cement and 20 cents per ton of 2,000 pounds on cement plaster or gypsum manufactured or produced during county high schools in proportion to the total number of teaching positions in which the teachers employed are employed for at least four months during the preceding school year. 35 per cent among the rural school districts, district high and county high schools in proportion to the average number of days' attendance of all eligible pupils who attended for a period of not less than six weeks during the preceding school year in each district school, district high and county high school; 6 per cent among the rural school schools and county high schools in proportion to the number of years of accredited high school work during the preceding school year in each such district high and county high school.
TAXATION AND REVENUE LAWS—MONTANA.

Year. If sold at retail, a tax of $1 is imposed and in addition 4 cents per barrel of 376 pounds of cement and 20 cents per ton of 2,000 pounds on cement plaster or other by-product on which tax has not been paid in Montana.

Of 10 cents per ton for each ton of 2,000 pounds produced and shipped or used during the year. On coal sold by retail a license fee of $1 is charged and 5 cents per ton for each ton of 2,000 pounds for the mining of which no mine operator's tax has been paid.

Explosives: Keeping and storing, $1 to $25 according to quantity.

Fish and game license: 25 cents of each license fee is used for cooperation with United States Fish and Wildlife Service in protection of predatory animals on the State. A coupon, general license, $2: B—Nonresident, general license, $96: C—Nonresident, limited license, $10: D—Nonresident, fishing license, $3; E—Alien, general license, $80: F—Alien, fishing license, $110: gun license, $25; permit to kill martens, $1, permit to ship mink, 50 cents each, $2: permit to fish in the State, $3 each 4 weeks, $30 each 4 weeks for scientific purposes: $5 to breed game birds or animals, $5.

Ideatorfer is mine operator: $1 and an amount equal to 14 per cent of net proceeds; tax is a lien on all property owned by such operator within the State.

Motor vehicles: Dealers in motor vehicles other than motor cycles, $15 for each place of business; dealers in motor cycles, $22 50, exclusive dealers in auto mobile accessories, $15; motor vehicles other than trucks, not exceeding 20 horsepower, $15; exceeding 20 horsepower or, $22 50, electrically driven passenger vehicles, $15; trucks not over 1 ton capacity, $10; over 1 and not over 2 tons, $22 50; over 2 and not over 3 tons, $47 50; over 3 tons and not over 5 tons, $60; over 5 tons, $200. Insurance and attachment, $1 50. (Amounts received, less costs of collection, are apportioned to the county in which collected, to the credit of the general fund of the county.) Dealer's sale of business, transfer fee, $1. Chauffeur, $2.

Oil producers: 1 per cent (changed in 1923 to 2 per cent, 50 per cent being credited to the State general fund, $7 per cent to common-school fund, and 85 per cent to high-school fund) of total gross value of production.

Inspection and weighing fee are fixed by commissioner of agriculture, and any surplus remaining after paying expenses of the schools is paid into the State treasury to credit of the general fund.

Banks: Banks pay for the State examiner's fund an annual fee as follows: With capital stock of $25,000 or less, $20; $25,000 to $50,000, $75; $50,000 to $75,000, $100; $75,000 to $100,000, $150; $100,000 to $200,000, $200; $200,000 to $500,000, $500; over $500,000, $1,000 per $100 over $500,000. Private banks pay the State examiner's expenses and 10 per cent for each day of examination.

Barters: Examination and certificate, $10, renewal of certificate, $2, transfer of ownership, $1.

Terminal grain elevator: To pay off bonds issued for building terminal grain elevator at Great Falls. A charge of $24 per bushel for grain stored is made, payable into State treasury to credit of "Terminal grain elevator fund." If such charge proves insufficient a special tax on agricultural lands may be levied annually not to exceed one-half of 1 mill on the dollar.

4. Fees collected by public officials and paid into the State treasury:

Assessors and analysts: Reasonable fees may be charged by the State school of mines for surveys and analyses, and for grain analysis by the State grain inspection laboratory, and any surplus remaining after paying expenses of the schools is paid into the State treasury to credit of the general fund.

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Scales: Export testing at grain warehouses, $10 each scale; wagon, dump, or shipping scale, $5; portable scale and grain tester, $1.

Secretary of state: For copies of laws, records, documents, or papers, 20 cents per folio; affixing seal, $1; certificate of incorporation or increase of capital stock, $3; recording and filing certificate of incorporation, and each certificate of increase of capital stock, minimum $50; excerpt of religious or fraternal societies which pay $20 (for all services); $1 per $1,000 of capital up to $100,000; $100,000 to $250,000; $50 cents per $1,000; $250,000 to $500,000; 50 cents per $1,000; $500,000 to $1,000,000, 40 cents per $1,000; over $1,000,000, 20 cents per $1,000; same fees for foreign corporations. Validation of articles of incorporation and filing fees, $5. Certificate of corporate existence, issuing, $10; filing, $3. For recording and filing each certificate of corporate existence the following amounts are charged: Amounts up to $100,000, 50 cents; $100,000 to $500,000, 50 cents; $500,000 to $2,000,000, 40 cents per $1,000; $2,000,000 to $5,000,000, 30 cents per $1,000; $5,000,000 to $1,000,000, 20 cents per $1,000; over $1,000,000, 10 cents per $1,000. Filing notice of removal or change of name, $5; filing appointment of agent, $5; annual or semianual statement of any foreign corporation, $5. Recording official bond, $3. Issuing commissions, $5. Searching records, $1. Filing trademark papers or issuing certificate of record, $1; recording, 20 cents per folio; filing any other paper not otherwise provided for, $1, and 20 cents per folio for recording. Recording permit to use, obtain, or sell intoxicating liquors for nonbeverage purposes, $1.

Articulated printing, water users' associations, $10.

Supreme court: Fees of clerk of supreme court (payable into state treasury, .50 per cent to credit of general fund and 20 per cent to credit of state library fund): Filing transcript on appeal, $10 payable by appellant and $5 by respondent; filing petition for any writ, copies of papers or records, 15 cents per folio: for each certificate under seal, $1.

Water used in public water supply: Fees for analysis fixed by state board of health.

Water or water rights: Permit for sale or contract for delivery of water, 10 cents per acre.

Workers' compensation board, fees collected by: Copying papers and records not certified, 15 cents per folio; certified copies, 20 cents per folio. For industrial administration fund: Annual inspection of employment places, 5 cents for each $1,000 of annual payroll, minimum, $5; subsequent or reinspection, $5 to $50 according to payroll.

Five per cent of all license moneys collected is paid into the State bounty fund for destruction of predatory wild animals.

All moneys collected for the following licenses must be paid into the county treasury. The county treasurer retains 50 per cent for use of the county, and pays the balance to the State treasurer, 45 per cent to the credit of the general fund and 5 per cent to the State bounty fund.

Architects, builders, and manufacturers—business over $15,000 per year, $10 per quarter.

Athletic commission, county—may be formed in each county, and 50 per cent of net receipts from tickets sold for boxing, sparring, and wrestling matches, are paid to the state treasury for the support and maintenance of disabled soldiers and sailors of the World War.

Billiard tables, each, $3.75 per quarter.

Bottled soda water and other soft drinks, manufacturer—in city of over 10,000 inhabitants, $60 semiannually; 5,000 to 10,000, $40 semiannually; less than 5,000, $25 semiannually.

Bowling alleys, each $5 per quarter.

Cigarettes, sale of, $25 annually.

Circuses or menageries, $12.50 per quarter.

Empty beer bottles, $0.50 annually.

Farm or ranch name, registration of, $1.

Ferry, not less than $3 nor more than $100 per month.

Intelligence office, $10 per quarter.

Itinerant vendor—on foot, $12.50 per quarter; otherwise than on foot, $100 per quarter.

Itinerant vendor of drugs, $50.

Laundries, $10 per quarter.

Malt, manufacturer of, $100 annually.

Meat, license to slaughter and sell, $1 annually.

Minestrels, license for premiums or bonuses for sale of, $6,000 annually.

Moving-picture shows in cities and towns of 1,500 or more inhabitants, $25 annually.

Olive oil, license 1 cent per pound.

Ore or mineral, license, $5 per ton.

Pawnbrokers, $50 per quarter.

Public market, producers who use county—5 per cent of gross sales. (Credited to county market fund).

Railroad's warehouse, in each county, $10 per quarter.

Shooting galleries, $15 per quarter.

Skating rinks, merry-go-rounds, in cities of 3,000 inhabitants, $50 per quarter: 1,000 and less than 3,000 inhabitants, $30 per quarter; less than 1,000 inhabitants, $10 per quarter.

Stallion, jack, or bull, $10 to $75.

Theaters, in cities and towns of over 3,500 inhabitants, $100 per annum: in towns of 3,500 or less, $2 each performance.

Tree planting, $75 per month.

Municipal licenses.

The city or town council may license, tax, and regulate auctioneers, peddlers, pawnbrokers, secondhand and junk shops, drivers, porters, billiard tables, tenpin alleys, shooting galleries, shows, circuses (the power to license circuses and shows extends 3 miles beyond the county).
city limits), street parades, theatrical performances, and places of amusement, dogs, hacks, carts, omnibuses, wagons, and drays; and all other industries, pursuits, professions and occupations for which under the State law a license is required, but the amount must not exceed the sum required by the State law.

Fees for examination of applicants for master plumber and journeyman plumber are fixed at $10 and $2, respectively; annual renewal $2.50 and $1, respectively.

Sec. 11. No income tax.—There is no income tax in this State. No income tax.

Sec. 12. School revenues.—The State school fund consists of the proceeds of the sale of school lands, one-half of the oil royalties received from the United States (the other half is credited to the State highway fund), and the monies derived from certain other sources (See Constitutional provisions.) The income is apportioned to the counties. The legislative assembly levies such a tax for school purposes as is reported necessary by the State auditor.

The county school fund consists of the proceeds of an annual tax of 6 mills on the dollar, which the county commissioners must levy at the time other taxes are levied; of all fines and forfeitures, unused road funds and proceeds of town lots; and of 10 per cent of all inheritance taxes. (For distribution of the inheritance taxes under the act of March 5, 1923, see section 8.) The county school fund, together with the county share of the State school fund, is apportioned to the school districts.

School districts, consolidated and rural school districts, through the county commissioners, levy a tax of not to exceed 10 mills on the dollar on the property of school districts to maintain the schools of such districts, and may levy an extra tax for special school purposes if a majority of the voters approve.

A tax may be levied for the establishment of high schools in cities or counties if authorized by a majority of voters. Such a tax shall not exceed in any one year 6 mills on the dollar of taxable property in the city or county.

A special tax of not exceeding 3 mills may be imposed to maintain high-school classes in counties in which no high schools have been established.

Bonds for school purposes may be issued not exceeding in the aggregate 3 per cent of the taxable property of the school district, and bear interest at not more than 6 per cent per annum. Bonds for a county high-school or for refunding high-school indebtedness may be issued if voters of county approve, but such bonds may not increase the county indebtedness beyond the constitutional limit. These bonds are payable within 20 years and bear interest at not to exceed 6 per cent per annum. An annual tax sufficient to meet payments as they fall due on the principal and interest of bonds must be levied by the county commissioners.

Sec. 13. Districts in which special assessments or taxes may be levied.—A county may be divided into road districts or a special road district may be formed upon petition of 51 per cent of the registered electors, by the board of county commissioners, who may levy a tax for general road purposes of not to exceed 2 mills, and, in addition, a tax of not to exceed 5 mills on each dollar of assessed valuation of property in such road district, if such levy is requested by the board of directors of the district in writing on or before the 10th of August of each year. In local improvement road districts special assessments are made against the lands benefited by the improvement of the roads. Whenever the public interest may require, any city council is authorized to create special improvement districts by defining certain portions of the city to be improved by paving, sidewalks, sewers, or other projects. The city council is required to publish the general character of the improvement and the estimated cost, and unless protests from the owners of more than one-half of the property in the proposed district are received, the council shall be deemed to have acquired jurisdiction to order the proposed improvements. The cost of such improvements is assessed against the entire district and apportioned according as each lot or parcel of land bears to the area of...
the whole district. The county treasurer collects the assessments in the same manner and at the same time as taxes are collected for general municipal purposes. The assessments are a lien on the property assessed until paid.

Districts for irrigation and drainage purposes may be established by interested land owners by filing a petition with the district court of the county, or, if extending into three or more counties, in the county embracing the greater portion of the proposed district. These districts are bodies corporate and are divided into three, five, or seven divisions, with a commissioner appointed for each. The board of district commissioners may issue bonds for construction purposes, payable within 10 to 40 years with interest at not to exceed 6 per cent per annum. These bonds are a lien on the real property in the district and are refunded by special assessments imposed on all lands benefited. The assessments are collected by the county treasurer at the same time and in the same manner as county and State taxes are collected. The county treasurer is the custodian of the district's funds.

Whenever the public interest may require, and upon petition of 60 per cent of the freeholders affected, the board of county commissioners is authorized to create special improvement districts in thinly populated localities outside the limits of incorporated cities and towns for the purpose of building and maintaining sanitary and storm sewers, light systems, waterworks, sidewalks, and such other special improvements as may be petitioned for. The board shall levy and assess a tax on all property in the district apportioned according to the proportionate area of each lot or parcel of ground. The county treasurer collects the assessments in the same manner and at the same time as other taxes are collected. These special assessments are a lien on the land until paid.

The board of county commissioners is authorized to establish a fire district in any unincorporated town or village, and at the time of the annual levy of taxes may levy a special tax upon all the property within such district for the purpose of buying apparatus and maintaining the fire department of any such town or village. This special tax is collected the same as other taxes by the county treasurer. The board acting as ex officio board of directors of the district may issue bonds not exceeding 3 per cent of the taxable property in the district, if authorized by a majority of electors, and in case of such issue shall annually levy a sufficient tax to pay the principal and interest of the bonds as they fall due.
NEBRASKA.

Sec. 1. Constitutional provisions summarized.—A tax commissioner shall be appointed by the governor with the advice and consent of the senate. He shall have jurisdiction over the administration of the revenue laws of the State, and, together with the governor, secretary of state, State auditor and State treasurer shall have power to review and equalize assessments of property for taxation within the State. He shall have such other powers and perform such other duties as the legislature may provide. His term of office (fixed by law at two years) and compensation shall be as provided by law.

All fines, penalties, and license moneys arising under the general laws of the State, or under the rules, by-laws, or ordinances of municipalities, shall belong to the counties and municipalities, respectively, and shall be appropriated exclusively to the support of the common schools in the respective subdivisions where same may accrue.

Necessary revenue shall be raised by taxation in such manner as the legislature may direct, but taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises, and taxes uniform as to class may be levied by valuation upon all other property. Taxes other than property taxes may also be authorized by law.

Property of the State and its governmental subdivisions shall be exempt from taxation, and the legislature by general law may exempt property of agricultural and horticultural societies, property used exclusively for educational, religious, charitable, or cemetery purposes without financial gain or profit; household goods to the value of $200 to each family; and the increased value of land by reason of shade and ornamental trees planted along the highway.

The right of redemption from sale of real estate for nonpayment of taxes or special assessments shall exist in favor of owners and others interested therein for not less than two years from date of sale.

No county, city, township, town, or district, or the inhabitants thereof or any corporation or property therein shall be released or discharged by the legislature from their proportionate share of taxation, nor shall commutation for such taxation be authorized in any form whatever.

County authorities shall never assess taxes, in the aggregate, in excess of 50 cents on each $100 of actual valuation except for payment of indebtedness existing at the adoption hereof, unless authorized by vote of the people of the county.

Municipal authorities may be vested by the legislature with power to make local improvements by special assessments or taxes upon property benefited. For all other corporate purposes taxes may be assessed and collected by municipal corporations, but all such taxes shall be uniform in respect to persons and property.

Private property shall not be liable for debts of municipal corporations. The legislature shall not impose taxes upon municipal corporations or their inhabitants or property for corporate purposes.

Sec. 2. General property taxes.—All real and personal property, all moneys, credits, franchises, royalties, bonds, shares of stock and other investments, and all other personal property, including that in transit to and from the State, owned, used, or controlled by residents, are subject to taxation for State, county, and municipal purposes.
Public property, and property used exclusively by agricultural and horticultural societies, and for educational, religious, cemetery, and charitable purposes; household goods to the value of $200 to each family; and increased value of lands by reason of live fences, with fruit and forest trees grown and cultivated thereon, are exempt.

Sec. 3. Assessment.—All classes of property are assessed for State, county, and municipal taxation as of April 1 (in metropolitan cities as of September 1) on the actual value or value in the market in the ordinary course of trade.

Assessments for all tax purposes are made by county and precinct assessors, but separate rolls, if ordered by the county board, are made for property within the corporate limits of cities, towns, and villages other than cities of the first class and municipalities included within the limits of a township. County assessors are elected every four years and are not eligible for two consecutive terms, but voters may abolish the office of assessor and the duties thereafter will be performed by the county clerk. Precinct assessors are elected for two years, there being one to each precinct, ward, or township. In cities of more than 4,000 inhabitants the number of assessors is determined by the county board and county assessor, and such number is elected en masse. The county assessor assigns such local assessors to the districts to be assessed by them.

Real property assessed biennially.

Real estate is assessed every two years, but subsequent improvements over $100 in value are assessed in the year of construction. Losses by fire, flood, or otherwise, or depreciation caused by a public easement, are deducted. Land and improvements are listed separately. Taxpayers are not required to submit a statement of their real property holdings, but it is the duty of the assessor upon actual view to list, value, assess, and return all property in the district assigned him. He is assisted in his work whenever necessary by public officials and has free access to all public records.

Personal property annually.

Personal property is listed annually upon the basis of sworn statements of owners or holders, schedules for which are furnished by the State board of equalization and assessment, and persons who make false statements or refuse to list their property may be fined $50 to $2,000 and may also be prosecuted for perjury.

Certain property listed as personality.

Improvements on leased land and lands for which a patent has not been issued are assessed as personal property. Only the improvements on school lands and the value of the interest of the purchaser right to a deed become absolute, and these are listed as personal property. Nursery stocks, growing or otherwise, in the hands of nurserymen are listed as merchandise. Mortgages upon Nebraska real estate are taxed, if at all, as an interest in real estate, but mortgages held by residents of the State upon foreign real estate are taxable as personal property.

Railroads and car companies assessed by State board.

The main track, right of way, rolling stock, telegraph lines, water and fuel stations, and other property of a general operative character, of railroads and car companies are listed and assessed by the State board of equalization and assessment, composed of the governor, auditor, treasurer, secretary of state, and tax commissioner; and apportioned to the localities on the unit rule. All local tangible property such as office buildings, machine shops, and union stations, are listed by the local assessors.

Franchise values fixed by tax commissioner.

In addition to assessment of their realty and tangible personal property by the local assessors, all persons, associations, copartnerships, joint stock companies, and corporations generally, including public service corporations such as street railway, water works, electric light, gas, mining, and other like companies, possessing franchise rights are assessed on such franchises, the value of which is fixed by the State tax commissioner and certified to the county assessors.

Assessment on capital invested; gross receipts in certain cases.

Grain brokers, motion-picture distributors, sugar manufacturers and dealers are assessed upon the average amount of capital invested in addition to their tangible property. Foreign fire insurance companies and domestic fire insurance companies, except fraternal and mutual associations and such as have no capital stock and pay no dividends,
are assessed upon their gross receipts less reinsurance and cancellations. Assessment returns of foreign companies are made at the place where their agents conduct their business.

Stock of domestic corporations is taxed, the corporation in lieu of the stockholder, and the value of the stock is determined by deducting from the actual value of the paid-up capital stock, surplus, and undivided profits available for dividends, the actual value of the property of the corporation, both tangible and intangible, which is listed and taxed in the State and the actual value of the property of the corporation outside the State. These taxes are paid by the corporation, which has a lien on the stock for reimbursement. Foreign corporations are taxed on their property wherever located in the State, but the stock of such corporations held by individuals in the State is assessed and taxed as intangible property.

Sec. 4. Equalization.—The county board of equalization, composed of the board of county commissioners, county assessor, and county clerk, reviews and equalizes between individuals; and in case of evident error or apparent gross injustice, the biennial valuation of real estate, it may review same at its annual meeting. The board also equalizes between townships and other local assessment districts, and is assisted in cities by the mayor and council sitting as a board of review. Appeal from the county board's decisions may be taken to the district court.

The State board of equalization and assessment equalizes between counties, increasing or decreasing the assessment roll in each; and it may increase or decrease the assessment of any class of property separately. The assessment as equalized by the State board is final and is the basis upon which taxes for all purposes are levied.

Sec. 5. Tax rates.—The State board of equalization fixes the rate of tax for the various State purposes, but the rate for schools is restricted by statute to not less than one-half nor more than 1½ mills, and for bridges on State roads to one-fifth of 1 mill. A special tax of three-tenths of 1 mill on the grand assessment roll of the State is levied annually until 1924, inclusive, to provide funds for erection of the new State Capitol.

The intangible property tax is limited to 25 per cent of the mill rate fixed for tangible property at the place where the intangible property is assessed.

The county boards levy all county, municipal, and other local taxes, the amount required for municipal purposes being certified to the county clerk by the proper local authorities. The levy on actual valuation of tangible property is limited, however, to 20 per cent of the maximum rates authorized by statute. The rate for county purposes for the present may not exceed 35 cents on each $100 of valuation (although the constitution permits a maximum of 50 cents), unless authorized by vote of the people of the county. Statutory rates for county and municipal purposes are fixed in the following cases:

County rates:
- For county revenue and support of the poor, 3 mills; roads, 1½ mills; bridges, 1½ mills; special emergency bridge levy, 1 mill; sinking fund, 1 mill; establishment of county public telephone systems, 2 mills; erection of county public buildings, 5 mills; libraries, 5 mills; mothers' pensions, 0.5 of 1 mill; relief of indigent soldiers and their families, 0.5 of 1 mill; construction of county drainage ditches, 1 mill; support of county agricultural, horticultural, and livestock fairs, 0.25 of 1 mill.

Road levy: Any road district, precinct, or township may levy a special tax of not more than 5 mills for road improvements if two-thirds of voters approve such action at a special election called for the purpose.

Municipal rates: For maintenance of public cemeteries in towns of less than 25,000 inhabitants, 5 mills; auditoriums or community houses in cities of the second class, 1 mill; public parks and playgrounds in cities of 50,000 to 100,000 inhabitants, 3 mills; in cities of 5,000 to 25,000 inhabitants, 0.6 to 2 mills; in cities of less than 5,000 inhabitants, not less than 1 nor more than 3 mills; equipment of a fire department or fire-alarm system, 1 mill; music and amusements, 1 mill; heating or lighting plant, 5 mills; ice plant, 3 mills; municipal libraries, 5 mills; maintenance of a voluntary fire department, 0.4 of 1 mill.

Sec. 6. Collection.—The county treasurer, who is elected for a term of two years, is ex officio tax collector for all State, county, and municipal taxes. Taxes must be paid at his office.
TAXATION AND REVENUE LAWS—NEBRASKA.

Delinquent taxes; when taxes are liens.

Personal taxes not paid by February 1 following the levy may be collected by distress and sale as in execution or by civil action. Personal taxes are delinquent December 1, real taxes May 1, and both draw interest at 10 per cent. Taxes are a lien on personal property from and after November 1, and taxes on real property are a lien on such property from December 1 (in metropolitan cities from May 1).

In road districts and cities only; exemptions.

SEC. 7. Poll taxes.—There are no State or county poll taxes, but in road districts and in cities and towns every male inhabitant over 21 and under 50 years of age is assessed for a labor tax for the repair of roads, highways, streets, and alleys. Paupers, idiots, lunatics, policemen, firemen, and pensioners of the United States are exempt. The amount of this tax is $2.50 in the road districts, $3 in cities, and $2 in towns of 1,000 to 5,000 inhabitants. These taxes may be commuted in labor on the roads or streets.

On all inherited property.

SEC. 8. Inheritance tax.—Property passing by will or intestate laws of the State or by transfer made in contemplation of death is taxed at rates based on three classifications of beneficiaries according to nearness of kin, as follows:

When payable.

The tax is due and payable at the death of the possessor of the property and is a lien thereon for five years. Unless paid within one year interest is charged at 7 per cent per annum from date of accrual.

Funds used for roads.

Funds derived from the inheritance tax are expended under the direction of the county board of each county for the sole purpose of the permanent improvement of county roads.

Property and occupation taxes.

SEC. 9. Corporation taxes.—Corporations are taxed under the general property tax.

All corporations, both foreign and domestic, doing business in the State or incorporated under the laws thereof are required to pay an occupation tax on capital stock as follows:

Certain companies pay a percentage of gross receipts.

Express companies pay on or before November 1 of each year an occupation tax which is equal to 2 per cent of their gross earnings within the state.

Reciprocal insurance companies, in lieu of all other taxes on intangible property, pay an annual license fee of $20 and 2 per cent of their gross premiums or deposits less returns.

Building and loan associations are taxed 4 mills on the dollar of gross earnings in lieu of all other taxes on intangible property. Domestic insurance and surety companies pay 4 mills on their gross premiums.

Foreign life and accident insurance companies and surety companies, except such fraternal mutual associations as have no capital stock and pay no dividends in any form, pay 2 per cent on their gross premiums.

Fire insurance companies except farmers' mutual associations, pay three-eighths of 1 per cent on their gross premium receipts for support of the state fire inspection and prevention fund.

SEC. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State licenses and fees are imposed as follows:

Automatic pay scales, $3.

Billiard and pool tables, first 3 tables, $10; each additional table, $5.

Bottled soda and other nonalcoholic beverages, manufacturer of, $10.
Cigars, tobacco, cigarettes, and cigarette materials, sale of in metropolitan cities (100,000), $25 in cities of first class (40,000 to 100,000), $15, all other cities, towns, and country, $10 Wholesale, $10. (This tax is credited to school fund of city or county in which collected.)

Cold storage warehouse, $5: annual inspection of those of refrigeration of less than 50,000 cubic feet, $10, 50,000 to 100,000 cubic feet, $25, 100,000 or more cubic feet, $50

Commercial fertilizer, each brand, $20.

Commission merchant, $10

Dames, $2.

Factory, cheese or butter, producing 100,000 pounds or less per annum, $10, for each additional 100,000 pounds, $2

Farm warehouse for storage of grain, 25 cents and $5 to warehouse inspector for his compensation.

Fishing—Nonresident, $1; nonresident, $1; alien, $5. Hunting and fishing—Resident, $1; nonresident, $10, alien, $15. Purchase of hides of fur-bearing animals, $1. Sale of carcasses or fats of wild animals for consumption, by hotel keeper or dealer, $5. Sale of fish taken in State, $2. Seining in Missouri River: For each 500 lineal feet of seine, $10, each pound net, with more than 100 feet lead on each side, $4; less than 100 feet, $1; 300 lineal feet or trammel net, $5 bait net, dip net, hoop net, and fyke, 50 cents. Trapping—Resident, $2; nonresident or alien, $25.

Leasing use of water for power purposes $10 per horsepower.

Motor vehicles. Minimum $10 and 50 cents additional for each 100 lbs. in weight in excess of 2,000 lbs. Registration of motorcycle and 2 wheel truck weighing less than 1,000 lbs., $5

Nursery stock: Inspection, $3 to $20.

Oils: Inspection, 6 cents to 25 cents per barrel if 50 or more barrels inspected at one time, 5 cents per barrel.

Pond, examination if total resources are $25,000 or less, $25; more than $25,000, $25 plus 2 cents per $1,000 in excess of $25,000 up to $5,000,000, and 1 cent per $1,000 in excess of $5,000,000.

Potatoes: Grading of car lot shipments, $4; reinspection at point of distribution, $5 per car.

Sales and tags: Examination or certificate for life, $3, duplicate certificate, $1; transfer of ownership, 25 cents.

Tests of tractor lenses for sale, $10.

Tests of tractors at State University, $50 and cost of fuel and oil used.

Weights and measures: Inspection and sealing scales, 25 cents to $10, sealing or marking beams, 10 cents to 50 cents. (Applied to expense of enforcing law, and balance, if any, credited to general fund.)

4. Fees as follows are collected by public officials and credited to the general fund of the state treasury:

Banking business, for charter to engage in: Capital $25,000 or less, $25; $25,000 to $50,000, $25 and 50 cents for each additional $1,000 over $25,000, more than $50,000, $37.50 and 25 cents for each additional $1,000 over $50,000.

Certificate of secretary of state: With seal, $1.

Corporations: Administering oath, $1. Articles of association, incorporation, consolidation, domestic or foreign, if capital stock is $10,000 or less, $10; $10,000 to $25,000, $25,000 to $100,000, $50 for each additional $1,000 in excess of $10,000, 50 cents.

Corporations not for profit, $2, amendment, $1. Certificate of decrease, $3. Certificate of principal place of business and names and addresses of resident agents of
COUNTY LICENSES.

County licenses are levied annually on the following:

Peddlers selling outside the limits of a city or town, $25; in vehicles with one horse, $25; two or more horses, $75; motor vehicles, $100. Private ferries, $2 to $900, rates to be fixed by the county boards. Candidates for public offices pay the following fees: For United States Senate, $50; state office, representative in Congress, or judge of district court, $10; county, legislative, and city offices, $5.

Municipal licenses.

Cities in general have power to raise revenue by levying an occupation tax or license on any corporation or business within the limits of the city, but statutory rates are fixed for licenses on the following:

Pawnbrokers in metropolitan cities, $100 per annum; in other cities, $50 per annum. On dogs, $1 to $3 in towns of less than 25,000 inhabitants; in other towns or cities and in the country, not to exceed $5 (this fund is used for payment of damages caused by dogs). On property declared to be a public nuisance, $50. All scientific and literary lectures and entertainments, as well as concerts given by citizens of the city, are exempt from local license taxes.

No income tax.

State fund.

Sec. 11. No income tax.—There is no income tax in Nebraska.

Sec. 12. School revenues.—The State common school fund, derived from proceeds of sale of school lands, fines, forfeitures, and other sources, is distributed to the counties in proportion to the number of school children in each.

County fund.

All license moneys of counties, cities, and villages are appropriated to the support of the local common schools.

Tax rates in school districts.

The county commissioners levy on property in school districts a tax of not to exceed 35 mills, which may be raised to 100 mills if residents of the district so vote. A tax of not to exceed 10 mills may also be levied for erection of school buildings. In school districts of metropolis cities, the school tax is 13 mills on actual valuation of taxable property.

Sec. 13. Districts in which special assessments or taxes may be levied.—Drainage ditches may be located, constructed, and maintained by (1) the county board upon petition of interested landowners, (2) incorporated companies, or (3) drainage districts legally organized upon petition to the county court or by vote of the qualified freeholders. The county board or the board of directors or trustees of the drainage district cause an estimate to be made of the costs of construction and maintenance, and such costs are then assessed against the adjoining lands in such amounts and at such times as may be deemed necessary. If public roads or railroads are benefited, a proportionate amount of the costs is assessed against them. These assessments are a perpetual lien against the lands benefited which may be sold for nonpayment. If the cost is too great for assessment at any one time, bonds may be issued with interest at not to exceed 6 per cent per annum, payable within 10 years. These bonds are a lien against the lands benefited, but the land of any freeholder who has paid his assessment in full is exempt.

Sanitary drainage districts; bond issues; special tax & mills; assessments.

A special election may be called upon petition of 100 legal voters of a city or town on a stream, if the public health is menaced thereby, for the purpose of organizing a sanitary drainage district and electing a board of trustees. If the voters approve and a district is established, bonds may be issued at not more than 6 per cent per annum interest to raise funds for the necessary drainage purposes, and a special tax may be levied of not to exceed 5 mills on the valuation of the taxable foreign corporations, $50. Certificate of dissolution, revocation of charter or retirement: Profits, $5; nonprofit, $1. Changing name or other amendment, $5. Increase of capital stock, $5 and 50 cents for each $1,000. Issuing license, $1.

Erection of records: Copies, with seal, 10 cents per 100 words.

Filing certificate of auditor or State banking board, $2.

Filing certificate of permit from United States to manufacture, sell, or transport intoxicating liquors, $2. (For credited to State school fund.)

Hunt,APartments: Inspection: If less than 20 sleeping rooms, $2; 20 or more rooms, $3; and $1 for each additional 10 rooms above 20.

Insurance companies: Certificate of authority or agent: Foreign, $2; domestic, 50 cents.

Copy of any papers filed by an insurance company, 10 cents per 100 words and 50 cents for certificate under seal. Examination of, costs and 50 cents per day for examiner's services.

Filing report by any unincorporated mutual insurance association, $2. Filing and examination of first application of any company and issuing license certificate, $30 (assessment companies, $10 only). Filing subsequent annual statement and issuing license certificate, $50 (assessment companies, $7).

Livestock brands: Recording, $1.50; quinquennial renewal, 50 cents.

Livestock records: Recording each brand, $5.
property of the city or town as assessed for State and county purposes. Special assessments may also be made against any real property that may be benefited.

Irrigation districts may be formed if residents of localities affected approve of such action at a special election called for the purpose. A board of directors is elected and such board is empowered to issue bonds at not more than 6 per cent per annum interest and payable within 20 years, and to determine what and when assessment shall be made. These assessments are a lien against all real property benefited. The board also acts as a board of equalization in making equitable adjustments of the assessments. For the purpose of establishing a sinking fund for the retirement of irrigation bonds, a tax may be levied against all taxable real property of the district at not more than 25 mills per annum.

The amounts of assessments in these various districts are certified by the district officials to the county clerk who adds same to the county tax roll. Collection is made by the county treasurer who is ex officio treasurer of each district.
NEVADA.

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Poll tax for schools (Art. II, sec. 7).

The legislature shall provide by law for the payment of an annual poll tax of not less than $2 nor exceeding $4 from each male person resident in the State between the ages of 21 and 60 years (uncivilized American Indians excepted), to be expended for the maintenance and betterment of the public roads.

Corporation taxes: exemptions (Art. VIII, sec. 2).

All real property and possessory rights to the same, as well as personal property in this State belonging to corporations now existing or hereafter created, shall be subject to taxation the same as individuals: Provided, That the property of corporations formed for municipal, charitable, religious, or educational purposes may be exempted by law.

Fiscal year (Art. IX, sec. 1).

The fiscal year shall commence on the 1st day of July in each year.

Tax for State expenses (sec. 2).

The legislature shall provide by law for an annual tax sufficient to defray the estimated expenses of the State for each fiscal year, and whenever the expenses of any year shall exceed the income, the legislature shall provide for levying a tax sufficient, with other sources of income, to pay the deficiency, as well as the estimated expenses, of such ensuing year or two years.

Uniform and equal tax rate; assessment and taxation (Art. X, sec. 1).

The legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal, and possessory, except mines and mining claims, when not patented, the proceeds alone of which shall be assessed and taxed, and when patented, each patented mine shall be assessed at not less than $500, except when $100 in labor has been actually performed on such patented mine during the year, in addition to the tax upon the net proceeds, and excepting also such property as may be exempted by law for municipal, educational, literary, scientific, or charitable purposes.

Special tax of 2 mills for schools (Art. XI, sec. 6).

The legislature shall provide a special tax, which shall not exceed 2 mills on the dollar of all taxable property in the State, in addition to the other means provided for the support and maintenance of the State university and common schools.

State, county, and municipal taxes.

Real estate.

Real estate includes all houses, buildings, fences, ditches, railroads, toll roads and bridges, and other structures, erections, and improvements erected upon any land, whether such land be private or public property, and the ownership of, claim to, or possession of any lands in the State.

Personal property.

Personal property includes all chattels; money on hand, on deposit, or at interest; solvent debts when the amount exceeds the same character of indebtedness of the party assessed; all locomotives, cars, and rolling stock used in operating any railroad within the State; all capital employed in trade and commerce; the capital stock of all corporations, except the capital stock of corporations organized for mining purposes; and all property not included in the term "real estate."

Exemptions.

1. Public property.
2. Churches and buildings used for religious worship, with their furniture and equipment.
3. Property of the Masons, Odd Fellows, and similar charitable organizations or benevolent societies up to $5,000.
4. Property of the Young Men's Christian Association, including buildings, furniture, and equipment.
TAXATION AND REVENUE LAWS—NEVADA.

5. Public free cemeteries.
6. Unpatented mines and mining claims but not the proceeds of mines.
7. Property to the amount of $1,000 of Army and Navy veterans, provided they do not own property in value or have incomes of more than $3,000 per annum.
8. Property, not exceeding $1,000 in value, of widows and orphans who are residents of the State.
9. Shares of stock held by nonresidents.

SEC. 3. Assessment.—The assessment made by the county assessor (elected every four years) is the basis of taxation for State, county, city, town, school, and other taxing districts. All persons are required to make statements under oath of the items of real estate and personal property in their possession subject to taxation. The assessor determines the true cash value which is construed to mean the amount at which the property would be taken in payment of a just debt due from a solvent debtor. Penalties for neglect or refusal to make the statement are the loss of rights before the board of equalization and a fine of $10 to $500, or imprisonment not to exceed 3 months, or both, and for making a false list, not less than 1 and not more than 14 years' imprisonment.

The assessment does not seem to refer to one particular date, but is to be made between the 1st day of January and the second Monday in July.

The proceeds of unpatented mines are assessed quarterly as personal property. From the gross yield of all ores, tailings, borax, soda, or mineral bearing material there is to be deducted the actual cost of extracting the ore from the mine, the cost of transportation to the place of reduction, and the actual cost of reduction or sale, and the remainder or net proceeds is assessed and taxed at the same rate ad valorem as other property is taxed.

Patented mines are assessed by the county assessors as provided in Article X of the constitution. Patented land and land held under any state land contract are assessed for not less than $1.25 per acre.

All banks are taxed on their real estate, and the shares of stock less the value of the real estate are assessed to the owners in the county or city where the bank is located. The bank pays the tax on the shares of stock. All the property of every bank in which no shares of stock have been issued is assessed to it in the same manner as other property is assessed to the owners thereof. No bank issuing stock is assessed upon property other than its real estate and no stockholder in such bank is assessed on account of his property interest therein, except for his shares of stock.

The shares of stock or bonds issued by any domestic corporation are not taxed by the State when the same are held by nonresidents.

A mortgage, deed of trust, contract, or other obligation given to secure a debt, for purpose of assessment, is treated as an interest in the property affected thereby, except as to railroads and other quasi public corporations. The property affected by such mortgage, etc., less the value of the security is assessed to the owner of the property, and the value of the security is assessed to the owner thereof, in the county, city, or district in which the property is situated.

The property and franchises of all interstate and intercounty railroads and express companies operating in Nevada are assessed by establishing a fixed valuation on the franchise and all physical property used directly in the operation of any such railroad or express company as a collective unit. If operating in more than one county in the State, the total aggregate mileage operated in the State and within the counties is determined, and the valuation is apportioned on a mile-unit basis, and the number of miles apportioned to any one county is subject to assessment in that county.

For the purpose of assessment, transient livestock is deemed to be all stock brought into the State to be grazed or fed, and all stock, owned by residents, driven from one county to another to be grazed or fed.

SEC. 4. Equalization.—The county board of equalization (composed of the county commissioners, who are elected for a term of four years, and the county clerk) equalizes between individuals and may...
correct any valuation, but no reduction is to be made where the complainant has refused to make his list under oath. The equalization is made after the fourth Monday of August.

The State board of equalization, composed of the county assessors and the State tax commission which consists of the governor who is chairman and six commissioners appointed by the governor for a term of four years, meets annually at the State capitol for the purpose of establishing throughout the State a uniform valuation of all classes of property.

Sec. 5. Tax rates.—The rate of the State tax is fixed by the legislature, which convenes biennially, a rate of 62 cents on each $100 of taxable property having been fixed for the year 1922 and 67 cents for 1923 and is apportioned as follows:

General fund, 24 cents (30 cents in 1923); contingent university fund, 11 cents; public service division of the University of Nevada fund, 2 cents; state farm bureau fund, 1 cent; consolidated bond, interest and redemption fund, 4 cents; public school teachers' retirement fund, five-tenths of 1 cent; State distribution school fund, 11 cents; State highway fund, 6 cents; prison building fund, 1 cent (in 1922); Nevada mental hospital building fund, 1 cent; civic and physical training fund, 1 cent (in 1922).

In the act "regulating the fiscal management of governmental agencies," every county, city, town, municipality, school district, county high school, high-school district, or educational district is considered to be a governmental agency of the State. It declares further that the business of every county must be transacted upon a cash basis. In case of great necessity or emergency the governmental agencies named may issue short-term bonds, to mature within two and one-half years and bearing not over 8 per cent interest and to be redeemable at the option of such agency. At the first tax levy following such bond issue, an "emergency tax" sufficient to pay the same must be levied.

The board of commissioners of any county having a floating indebtedness in 1917 was authorized to fund such debt into bonds bearing not to exceed 6 per cent interest and to levy an annual tax sufficient to pay such interest and to redeem at least one-tenth of the bonded indebtedness.

Upon authorization by the people of the county, the board of commissioners of any county may issue county road and bridge bonds in an amount not to exceed 3 per cent of the taxable property of the county. They bear not to exceed 6 per cent interest and run not longer than 40 years and may be redeemed annually after two years.

The city council of an incorporated city may levy annually for municipal purposes a tax of not exceeding 3 per cent upon the assessed value of all real and personal property within the city made taxable by law.

The county commissioners are authorized to levy a tax of not to exceed 11 per cent in unincorporated towns for the benefit of the fire department.

Sec. 6. Collection.—Property taxes for the State, county, and municipalities are collected by the county treasurer, who is elected every four years and is ex officio tax collector, but taxes on personal property not secured by real estate and taxes on the proceeds of mines are collected at the time of making the assessment by the assessor, who may enforce such collection by seizure and sale at public auction. Taxes on realty and on personalty secured by real estate are delinquent on the first Monday in December, and 15 per cent penalty is then added and 3 per cent per month until paid. Collection is enforced by sale or by suit in case the taxes exceed $300, judgment to be entered for the taxes and costs and a penalty of 10 per cent.

When taxes are delinquent; penalties.

Real estate is subject to a lien for taxes due thereon and for taxes on the owner’s personal property. Taxes on real and personal property may be paid in semiannual installments, one-half by the first Monday in December and the remaining half prior to the first Monday in June, but if the first half is not paid by the first Monday in December, the whole tax is due and the penalty of 15 per cent is added. When the assessor of any county assesses personal property unsecured by real estate, he immediately collects the taxes on such property; and in case of a reduction being made by the board of equalization the taxpayer is entitled to a refund of the excess paid. Lien when taxes may be paid.
On all moneys collected from the personal property tax, poll tax, and the tax on the proceeds of mines by the several county assessors, there are reserved and paid into the county treasury, for the benefit of the general fund of their respective counties, the following percentage commissions: On the gross amount of collections from personal property tax, 6 per cent; from poll tax, 10 per cent; from proceeds of mines, 3 per cent.

Sec. 7. Poll taxes for road purposes.—Each male resident of the State over 21 and under 60 years of age (uncivilized American Indians excepted) and not by law exempt is required to pay an annual poll tax of $3 for the maintenance and betterment of the public roads in the county in which collected.

The county assessor is ex officio poll tax collector. He may enforce collection by seizure of personal property and may sell on one hour's notice, or wages may be garnished and employers held responsible.

Sec. 8. Inheritance tax.—A tax is imposed upon the transfer of any property or interest therein or income therefrom when such transfer is made on the death of the owner under the intestate laws of the State or by will, or by grant, bargain, or sale made in contemplation of death or intended to take effect upon the death of the grantor, at the following rates:

**Primary rates**

- When the estate does not exceed $25,000 in value and passes to:
  - 1. Husband, wife, lineal issue, or lineal ancestor or adopted child
  - 2. Brother or sister or a descendant of a brother or sister of the decedent, wife or widow of a son or husband of a daughter of the decedent
  - 3. Brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the decedent
  - 4. Brother or sister of the grandfather or grandmother or a descendant of the brother or sister of the grandfather or grandmother of the decedent
  - 5. A person of any other degree of collateral consanguinity, or a stranger in blood, or a body politic or corporate

**Secondary rates:**

- When the value exceeds $25,000, the rates are as follows:
  - Upon all in excess of $25,000 up to $70,000, twice the primary rates
  - $70,000 to $100,000, three times the primary rates
  - $100,000 to $500,000, four times the primary rates
  - Over $500,000, five times the primary rates

Exemptions allowed are:

- Property of the clear value of $50,000 transferred to widow or minor child of the decedent and $10,000 to all others in first subdivision, supra, $10,000 to all in the second, and $5,000 to all in the third. None is allowed to those in the fourth and fifth.

The tax becomes due and payable at the death of the decedent; and if paid within 6 months a discount of 5 per cent is allowed, but if not paid at the end of 18 months interest at the rate of 10 per cent is added from the date of accrual.

The revenue derived from this tax is apportioned as follows:

- Twenty per cent to the general fund of the county in which collected, 40 per cent to the school fund of the State, and 40 per cent to the general fund of the State.

Sec. 9. Corporation taxes.—The property of corporations is subject to taxation the same as that of individuals. All corporations are required to pay to the secretary of State a state license tax of $10.

Corporations engaged in furnishing electric light, heat, or power to the inhabitants of any county, or any town or city, pay a franchise tax of 2 per cent of the net profits made by serving such inhabitants.

Public service corporations pay a franchise tax of 2 per cent of net profits to the county treasurer wherein located, for the benefit of the school fund of such county.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes and fees are imposed as follows:

- Occupational and professional licenses:
  - Attorney at law, examination and license, $25 (credited to State library fund).
  - Chiropodist, examination, $15.
  - Dentist, resident, examination, $25, license, $2; nonresident, license, $25; certificate, $5.
  - Embalmer, examination, not to exceed $10; renewal of license, $2.
  - Fireman, examination, $25 per month or $50 per quarter.
  - Optometrist, license, $10; examination, $25; certificate, $2.
  - Pharmacist, application, $3, license, $10.
  - Physician, application, $2.

- Property tax on certain corporations.

- State license taxes on occupations and professions.
2. Miscellaneous licenses:

**Bathing contests:** $100 each.

**Motor vehicles:** Annual registration, all classes of passenger cars, 35 cents per 100 pounds weight or fraction thereof, including 125 pounds weight for every passenger that car was built to convey, per month. Motor truck, 35 cents per 100 pounds of maximum capacity. Motorcycles, $5. Manufacturers and dealers, $30. Duplicate license plates, $1; transfer of ownership, $1. On trunk lines and established routes, an operating license for all classes of passenger traffic is charged as follows: $2 for each 100 pounds weight on highways of the first class; $1 on highways of the second class; and 25 cents on highways of the third class.

**Shallon and jack:** Examination, $10; renewal, $2.

3. Fees are collected and paid into the State treasury as follows:

- **Banks:** Annual license on capitalization of $25,000 or less, $100; $25,000 to $100,000, $150; $100,000 to $200,000, $200; $200,000 to $500,000, $250; $500,000 or over, $500.
- **Motor vehicles:** For United States Senator or Congressmen, $100; any district office, $50; county office, $25; state senator, $25; assemblyman, $15; justices of the peace or other township office, $10.
- **Insurance companies:** Fire, life, cooperative insurance associations or mutual benefit societies, and accident, annually, $100; casualty and surety, annually, $30. (Fines and penalties, license fees, and fees are collected by the State insurance commissioner.) Foreign building and loan societies pay to the State insurance commissioner an annual license fee of $100. Foreign life insurance companies pay to the comptroller a fee of $5 for filing a power of attorney for agent.
- **Secretary of state:** Corporations, both foreign and domestic, articles of incorporation, 20 cents per $1,000 of capital stock; minimum, $50. Consolidation and merger or increase of capital stock, 20 cents per $1,000; minimum, $20. Extension or renewal of corporate existence, one-half of original incorporation fees. Dissolution, change of business, discharge, or increased value of number of shares, $20. Filing lists of officers, directors, agents, etc., $2. Notice of removal of place of business, $2. Comparing any document to be certified when copy is furnished, 10 cents for each folio of 100 words. Certified copy of articles of incorporation, any certificate, etc., $10 each. Commissions—every civil officer, except commissioner of deeds and notary public, $5 when salary is $5,000 or less, and $2 for each additional $1,000. For written copy of any law, $1 per page, or 10 cents per folio. Certified copy and use of seal, $10. Attesting extradition papers, $5. Filing and recording official bonds, trade marks, names, passports, and other documents signed by the secretary of state, $10. Commission to commissioner of deeds or notary public, or staff officers of the state militia, $10. Certificate of qualification to surety companies, $10.
- **State engineers:** Collects fees ranging from 50 cents to $25 for services performed in connection with water rights of the State.
- **Supreme court fees:** Entering a motion, rule or order, $1.25. Filing record from inferior court, $3. Entering judgment, first folio, $1.50 and for each subsequent folio, 75 cents. Certificate of incorporation, each registration under seal, $1.50. For copy of record of opinion of court or other papers, each folio, 20 cents. For each certificate under seal, $1. Administering oath, 30 cents. For taking and writing any acknowledgment, including seal, 75 cents for the first signature, and 25 cents for each additional signature. Certificate of declaration to become a citizen of the United States and record thereof, $2.50. Certificate of citizenship, $5. Each case appealed from district court, $25.

**The county requires the following business and other license taxes:**

- **Automobiles for hire or rent:** $2.50 per month.
- **Brokers and savings banks—first class, with deposits of $25,000 or over, tax is $200 per month; second class, $500,000 per month, $150 per month; third class, $250,000 per month, $100 per month; fourth class, $100,000 per month, $75 per month; fifth class, $50,000 per month, $50 per month; sixth class, $25,000 per month, $25 per month; seventh class, $12 per month. All those having a capitalization of $25,000 or less pay a license fee of $100. $25,000 to $100,000, $150; $100,000 to $200,000, $275; $200,000 to $500,000, $500; $500,000 or over, $500.
- **Billiard tables, public:** $5 per quarter.
- **Bowling alley, public:** $5 per quarter.
- **Brokers and savers banks—first class, with business of $25,000 per quarter, tax is $100 per quarter; second class, business $200,000 per quarter, $50 per quarter; third class, business $100,000 per quarter, $30 per quarter; fourth class, business $50,000 per quarter, $20 per quarter; fifth class, business less than $50,000 per quarter, $10 per quarter (separate license is required for each establishment in the county).
- **Cigarettes or cigarette paper:** 5 cents per box.
- **Common carrier engaged in transmitting gold dust or bullion, quarterly:** $150.
- **Candidates for public office:** For United States Senator or Congressmen, $100; any district office, $50; state senator, $25; assemblyman, $15; justices of the peace or other township office, $10. For writing any acknowledgment, including seal, 75 cents for the first signature, and 25 cents for each additional signature. Certificate of declaration to become a citizen of the United States and record thereof, $2.50. Certificate of citizenship, $5. Each case appealed from district court, $25.
- **Fire, life, cooperative insurance associations or mutual benefit societies, and accident, annually, $100; casualty and surety, annually, $30. (Fines and penalties, license fees, and fees are collected by the State insurance commissioner.) Foreign building and loan societies pay to the State insurance commissioner an annual license fee of $100. Foreign life insurance companies pay to the comptroller a fee of $5 for filing a power of attorney for agent.
- **Secretary of state:** Corporations, both foreign and domestic, articles of incorporation, 20 cents per $1,000 of capital stock; minimum, $50. Consolidation and merger or increase of capital stock, 20 cents per $1,000; minimum, $20. Extension or renewal of corporate existence, one-half of original incorporation fees. Dissolution, change of business, discharge, or increased value of number of shares, $20. Filing lists of officers, directors, agents, etc., $2. Notice of removal of place of business, $2. Comparing any document to be certified when copy is furnished, 10 cents for each folio of 100 words. Certified copy of articles of incorporation, any certificate, etc., $10 each. Commissions—every civil officer, except commissioner of deeds and notary public, $5 when salary is $5,000 or less, and $2 for each additional $1,000. For written copy of any law, $1 per page, or 10 cents per folio. Certified copy and use of seal, $10. Attesting extradition papers, $5. Filing and recording official bonds, trade marks, names, passports, and other documents signed by the secretary of state, $10. Commission to commissioner of deeds or notary public, or staff officers of the state militia, $10. Certificate of qualification to surety companies, $10.
Sparring match, each exhibition, $100 (One-tenth paid into county and nine-tenths into State treasury.)
Stationary engineer, $5.
Stock inspection fund: Tax of 3 mills on each dollar of assessed value of all horses, cattle, and hogs.
Taverns, hotels, innkeepers, restaurants, public boarding houses, eating stands, and all public lodging houses, are licensed as follows: First class, $3,000 per month business, $15 per quarter; second class, $1,000 per month business, $15 per quarter; third class, less than $1,000 per month business, $7.50 per quarter.
Theater: For less than one month, $5 per day; for one month, $20; for three months, $40; for one year, $75 (same fees for exhibitions of opera or concert singers).
Toll roads and bridges pay quarterly 2 per cent of their gross proceeds on a mileage basis.
Wire dancers and other exhibitions, $10 per day.

The sheriff (elected every four years) is ex officio collector of licenses in his county and receives as commissions—on each business license, 6 per cent; on each sheep license, 20 per cent, and a $2 fee from the person procuring the license.

Every honorably discharged soldier, sailor, or marine of the United States, resident of the State, and a veteran of the Civil War, has a right to peddle, hawk, vend, and sell his own goods, and to engage in the business of auctioneering without paying a license fee.

The city council has power to fix and impose license taxes on towns and cities on the various lines of business and amusements conducted in the municipality and to levy a tax on dogs.

Sec. 11. No income tax.—There is no income tax in Nevada.

Sec. 12. School revenues.—Each village, town, or incorporated city of the State constitutes a school district and the public schools therein are under the supervision of the district trustees, who constitute a body corporate.

The State school fund is composed of the proceeds of the sale of school lands, all fines collected under the penal laws of the State, 2 per cent of the gross proceeds of all toll roads and bridges, all escheats, and 40 per cent of the inheritance tax. The interest of this fund is divided semiannually among the several counties in proportion to the number of school children.

The board of county commissioners is required to levy a county school tax of not more than 50 cents on each $100 of property valuation.

School districts may vote to impose a tax for additional school facilities when the State and county money to which any district is entitled is not sufficient to maintain the school properly and for a sufficient number of months.

Under certain prescribed conditions the board of school trustees of any district is authorized to levy a tax of not to exceed 25 cents on each $100. The trustees may, upon proper vote, levy a tax of not to exceed 25 cents on the $100, to supply free textbooks.

Any school district may vote to levy a special tax annually on the taxable property of the district sufficient to pay the interest and provide a sinking fund. The bonds run not to exceed 20 years and bear not exceeding 6 per cent interest.

Sec. 13. Drainage and irrigation districts.—Drainage districts are organized as bodies corporate upon petition to the county commissioners who appoint three supervisors to exercise the functions required by law. The supervisors act as a board, with a president, secretary and treasurer selected from among their number. The board prepares an estimate of the amount of money necessary to be raised by taxation for outlays and the payment of indebtedness, and certifies the same to the county assessors; the taxes are then levied and collected in the same way as State and county taxes are collected and are paid to the treasurer of the board.

The board may issue drainage district bonds to run not more than 20 years and bear not more than 6 per cent interest, if approved by the electors of the district, and must thereupon levy taxes to pay the annual interest charge and provide a sinking fund for the redemption of the bonds.
An irrigation district may be organized by a majority of the holders of title to land susceptible of one mode of irrigation from a common source, by petition to the county commissioners who appoint three, five, or seven directors for the proposed district. A secretary and treasurer are appointed by the directors. The board has power to incur indebtedness within special provisions of law and to levy and collect taxes not to exceed 3 cents per acre for incidental expenses, including salaries. The secretary certifies the amount of levy to the county auditor who includes the same in the tax rate for the county. The board annually before October 1 levies an assessment for payment of indebtedness, etc., and certifies the same to the county auditor who includes the levy in the regular tax roll of the county. Irrigation bonds are paid from assessments levied on the lands in the district in proportion to benefits received.
NEW HAMPSHIRE.

Sec. 1. Constitutional provisions summarized.—Every member of the community has a right to be protected by it in the enjoyment of his life, liberty, and property. He is, therefore, bound to contribute his share in the expense of such protection and to yield his personal service, when necessary, or an equivalent.

No subsidy, charge, tax, impost, or duty shall be established, laid, or levied without the consent of the people or their representatives in the legislature, or authority derived from that body.

Full power and authority are hereby given and granted to the general court (legislative assembly) to impose and levy proportional and reasonable assessments, rates, and taxes upon all the inhabitants of and residents within the State, and upon all estates within the same.

The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and the transfer or succession of property by will or inheritance; and there shall be a valuation of the estates within the State taken anew once in every five years at least, and as much oftener as the general court shall order.

Sec. 2. General property taxes.—Such property, real and personal within the jurisdiction of the State, as is expressly enumerated in the statutes, is taxable for State, county and municipal purposes. All other property is exempt as well as certain items in the enumerated classes as shown below.

The enumerated classes are:

1. Real estate: Whether improved or unimproved, and whether owned by residents or nonresidents. Real estate includes lands, tenements, and hereditaments, and all rights thereto and interest therein; buildings, mills, wholes, ferries, toll bridges, locks and canals, and aqueducts, any portion of the water of which is sold or rented for power, food, dams, canals, water power, buildings, structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and description owned, erected, and employed by any private corporation or person in generating, producing, supplying, and distributing electric power or light; also the property of railroad, railway, express, telegraph, sleeping, dining, parlor, and private car companies.

2. Personal estate: Stock in public funds, including all United States, State, county, city, or town stocks or bonds and all other interest-bearing bonds not exempt from taxation by the laws of the United States, State in certain instances, except where the property represented by the stock is taxable directly to the corporations; stock in corporations located outside of the State, owned by persons in log in the State, except where either the stock or the property represented by it is taxed in the towns or States where the corporations are located, money on hand or at interest more than the owner pays interest for, including money deposite in any bank other than a savings bank, or loaned on any mortgage, pledge, obligation, note, or other security whether on interest or interest to be paid in advance, excepting money loaned at a rate of interest not exceeding 5 per cent per annum secured by a note and mortgage on real estate situate in this State; money deposited by a resident owner in banks outside of New Hampshire, on interest, provided the State in which deposited does not exempt similar deposits in banks in New Hampshire to outside owners; stock in trade, whether of merchants, mechanics, or tradesmen, at the average value for the year, raw materials and manufactures of any manufactory, wood, timber, logs and lumber, exceeding $20 in value, fishing vessels, steamboats, house boats, or other vessels for the transportation of passengers or freight and seagoing vessels; vehicles in excess of the aggregate value of $100, horses, asses, and mules over 24 months old sheep over 1 year old, and hogs over 6 months old, but 2 hogs for each family are exempt, oxen, cows, and yoke, real estate over 24 months old, licks of every description in excess of the aggregate value of $100, wood, bark, timber, logs, manufactured or unmanufactured, exceeding $20 in value, the net yearly income of ships and vessels engaged in the foreign carrying trade for at least 10 months of the year preceding the annual assessment, all boats and launches in excess of the aggregate value of $100, portable mills, structures, or jacksasses for the use of mares.

For breeding animals are included with domestic animals for the purpose of taxation.
TAXATION AND REVENUE LAWS—NEW HAMPSHIRE.

Additional exemptions allowed.

In addition to certain items referred to above, the following exemptions are allowed:

1. Public property.
2. Houses of worship; parsonages to the value of $2,500; schoolhouses; seminaries of learning; the real estate and personal property of charitable associations; land and buildings belonging to the Army and Navy Association of New Hampshire.
3. Public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead.
4. Improvements caused by reclaiming swamp or swamp land, for 10 years.
5. By vote of any town, any new manufacturing establishment, for 10 years.
6. Undeveloped mines, unless belonging to others than to whom the real estate is taxed.
7. All public stocks and bonds.
8. Stock in corporations not for profit.
9. Materials to be used in shipbuilding.
10. Money loaned to a town by a citizen thereof at a rate of interest not exceeding 5 per cent, by a vote of the town.
11. Railroads not in use for 10 years.
12. Any city, town, precinct, or village district may exempt from taxation any future issue of its bonds owned or held by its own citizens.
14. Licensed billiard and pool tables and bowling alleys.
15. The personal property of institutions devoted to educational purposes, charitable and religious societies, and temperance societies incorporated in the State, and the real estate used for the same purposes, as may be determined by local option.
16. Real and personal property owned and occupied by the Grand Army of the Republic, Spanish War Veterans, and the American Legion, not over $10,000 in each case.
17. All purebred registered sires of all classes of domestic animals.
18. Property to the amount of $1,000 of any soldier or sailor who served 30 days or more in the Army of the United States during the War of the Rebellion, Spanish-American War, or Philippine Rebellion, and who was honorably discharged, and the wife or widow of such, provided the aggregate value of the property is not over $5,000.
19. Money loaned for school purposes in school districts at a rate not exceeding 5 per cent; bonds or notes of the State and any of the counties, municipalities, school districts, and village precincts of the State, bearing interest at a rate not exceeding 5 per cent.
20. Money deposited in savings departments of national banks not subject to check is exempt from taxation to the depositor, if the bank elects to pay taxes on such accounts, the rate being the same as the rate of interest taxed on savings banks.
21. Street railway companies which are unable to earn sufficient money to pay their operating expenses and fixed charges may be exempted from taxation until September 15, 1922.

Abatements are allowed as follows:

1. Public property.
2. Houses of worship; parsonages to the value of $2,500; schoolhouses; seminaries of learning; the real estate and personal property of charitable associations; land and buildings belonging to the Army and Navy Association of New Hampshire.
3. Public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead.
4. Improvements caused by reclaiming swamp or swamp land, for 10 years.
5. By vote of any town, any new manufacturing establishment, for 10 years.
6. Undeveloped mines, unless belonging to others than to whom the real estate is taxed.
7. All public stocks and bonds.
8. Stock in corporations not for profit.
9. Materials to be used in shipbuilding.
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16. Real and personal property owned and occupied by the Grand Army of the Republic, Spanish War Veterans, and the American Legion, not over $10,000 in each case.
17. All purebred registered sires of all classes of domestic animals.
18. Property to the amount of $1,000 of any soldier or sailor who served 30 days or more in the Army of the United States during the War of the Rebellion, Spanish-American War, or Philippine Rebellion, and who was honorably discharged, and the wife or widow of such, provided the aggregate value of the property is not over $5,000.
19. Money loaned for school purposes in school districts at a rate not exceeding 5 per cent; bonds or notes of the State and any of the counties, municipalities, school districts, and village precincts of the State, bearing interest at a rate not exceeding 5 per cent.
20. Money deposited in savings departments of national banks not subject to check is exempt from taxation to the depositor, if the bank elects to pay taxes on such accounts, the rate being the same as the rate of interest taxed on savings banks.
21. Street railway companies which are unable to earn sufficient money to pay their operating expenses and fixed charges may be exempted from taxation until September 15, 1922.

Abatements are allowed as follows:

Landowners planting timber trees upon their land have a rebate for the first 10 years after planting of 50 per cent of all taxes assessed upon the land; for the second 10 years, 50 per cent; for the third 10 years, 50 per cent. The selectmen may make reasonable deductions from the appraisals of the estates of the insane when the income from the property is not sufficient to support them; and shall abate a sum not exceeding $3 from the tax of any inhabitant who construct and maintains a watering trough for horses; also a reasonable deduction for planting and protecting shade trees by any highway; and for the use of wide-tired wagons, carts, and wagons.

Sec. 3. Assessment.—The assessment of all property, except that of railroads, railway, telegraph, telephone, express, dining, sleeping, parlor, and private car companies which are assessed by the State tax commission, and except savings banks, trust companies, loan and trust companies, building and loan associations, loan and banking companies, and other similar companies, which report to the State treasurer, is made by the selectmen and the assessors of the towns and cities. The selectmen of towns, three in number, are chosen for a term of three years, one at each annual meeting, and with the assessors, who are also elected at the town meeting, constitute a joint board for the assessment of taxes.

The roll is known as the "invoice" of polls and property. It is made up as of April 1 in each year. Each taxpayer is required to furnish a sworn inventory of his property, and the penalty for omitting the inventory or for a false inventory is deemed the same as the penalty for nonassessments or unequal assessment of property.
property would be appraised at its full value in money, or at the rate at which the property would be taken in payment of a just debt due from a solvent debtor.

A new invoice is made every year and a new appraisal of all property, including real estate, but the State taxes are apportioned among the towns and cities only once in two years, the apportionment holding during the interim.

The following items are set in the invoice separately: Improved and unimproved lands, buildings separately assessed, mills, wharves, ferries, toll bridges, locks and canals, aqueducts, stocks in public funds, shares in banks and in other corporations, money on hand, at interest, or on deposit, stock in trade, carriages, horses, asses, and mules, cows, oxen, and other neat stock, sheep, hogs, and fowls.

Mortgages are assessed as money at interest, and no deduction is allowed from the appraised value of the property mortgaged.

In appraising the value of the shares of the capital stock of corporations a just proportion of the assessed value of any property otherwise taxed is to be deducted. Shares are assessed to the owner where he resides, if in the State; otherwise at the principal place of business of the corporation.

Railroads, as well as all telegraph and telephone lines and the property of car and express companies, are assessed by the State tax commission upon the actual value of their property and estate used in their ordinary business which would not be exempt from taxation if owned by a natural person or ordinary business corporation, and the companies pay (as of April 1) to the State the tax thereon at a rate as nearly equal as may be to the average rate on other property (excluding property specially taxed, savings-bank deposits, and polls) throughout the State. The assessed valuation of railroads is not apportioned among the towns, but the proceeds of the taxes are distributed as follows: (1) To the towns in which any railroad is located, one-fourth of the taxes paid by the railroad corporation, of which each town receives its proportion according to the share of the capital expended in each town for buildings and right of way; (2) to each town in which any stock is held, such proportion of the remainder as the number of shares owned therein bears to the whole number of shares; (3) the remainder for the use of the State.

The property of express companies doing business in the State is assessed by the State tax commission on the basis of annual statements furnished by the companies. The same method applies to the properties of telegraph and telephone companies, to the cars of sleeping, dining, and parlor car companies, and the rate is to be the average rate of taxation on all property in the State. The proceeds of these taxes are retained by the State except in so far as they may enter into some of the special funds that are apportioned to the towns or schools.

All boats and launches the aggregate value of which exceeds $100 are taxed to the owner where the property is located on the 1st day of April.

All shares of stock in banks, national, State, or private, except savings banks, building and loan associations, and the like, otherwise taxed, are assessed to the owners in the towns where they reside at the value shown by the capital, surplus, and undivided profits, after deducting the real estate. The bank pays the taxes on the shares for nonresident stockholders and has a lien on the stock and on the dividends to secure repayment.

Sec. 4. Equalization.—Selectmen may, for good cause shown, abate any tax assessed by them or their predecessors. If they refuse, the taxpayer may appeal to the supreme court of the county or to the State tax commission.
Equalization by State tax commission.

The State tax commission is empowered in the year 1922 and every second year thereafter to equalize the valuation of the property in the several towns and cities in the State by adding to or deducting from the aggregate valuations such sums as will bring the valuations to the true and market value of the property, so that any public taxes that may be apportioned among the towns and cities shall be equal and just as between them.

Sec. 5. Tax rates—State, county, and town taxes are levied together by the selectmen of the town. State taxes levied in a lump sum ($1,700,000 in 1921, $1,500,000 in 1922) are apportioned by the State legislature to the several towns on the basis of their valuations as equalized by the State tax commission, but the taxes are levied on the local assessment. There is thus no universal and distinct State rate. The apportionment of public taxes according to the valuations of the polls and ratable estates in the several towns is made every fourth year (1921, etc.). The legislature specifies the amount and time of payment of the tax for each of two fiscal years.

Rate on railroads, etc.

The rate on railroad telegraph telephone, car, and express companies is fixed by the State tax commission. It is to be the average rate levied upon property throughout the State, ascertained by dividing the total amount of taxes levied by the total appraised value of property and polls entered in the invoice.

County treasurer's warrants for assessment and collection.

The county treasurer issues his warrant to the selectmen of the several towns in the county requiring them to assess and collect county and municipal bond issues.

Assessment of school and village taxes.

The selectmen assess all taxes duly voted in their towns and all school and village district taxes authorized therein. These may be levied in one assessment with the State and county taxes. Towns may also raise money at town meetings for municipal purposes.

Town tax for public library.

Each town must annually raise for the repair of highways and bridges a sum not less than one-fourth of 1 per cent of the valuation of the polls and ratable estates; and in addition as much more as they may deem necessary, but no town is required to raise more than $50 per mile.

By town collectors: exceptions: action collector may take.

"Extents."

Any town which neglects to choose officers for assessing and collecting taxes becomes liable for State and county taxes to an "extent" which may be levied on the property of any inhabitant or owner of property therein, if no estate of such town be found whereon to levy the same. Extents may also issue against any officers concerned in taxation who fail in their duties.

Taxes on railroads, etc.

Taxes on railroad, telegraph, telephone, car, and express companies are paid to the State treasurer and apportioned to the towns as explained under "Assessment."

Interest chargeable.

Interest at 10 per cent is charged on all taxes not paid on or before the 15th of October.
TAXATION AND REVENUE LAWS—NEW HAMPSHIRE.

Sec. 7. Poll taxes.—All inhabitants, not specifically exempt, between the ages of 21 to 70 years of age, whether citizens of the United States or aliens, are subject to a poll tax of $3. Those whose polls are not included are:

Paupers and insane persons, soldiers or sailors of the War of the Rebellion Spanish-American War, Philippine insurrection, and the World War, if honorably discharged or pensioned, at the discretion of the selectmen.

Sec. 8. Inheritance tax.—All property within the jurisdiction of the State, real or personal, and any interest therein belonging to an inhabitant of the State and all real estate within the State or any interest therein belonging to persons who are not inhabitants of the State, which shall pass by will or by the laws regulating intestate succession, or by deed, grant, bargain, sale or gift, made in contemplation of death or made and intended to take effect in possession or enjoyment at or after the death of the grantor or donor, absolutely or in trust to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, lineal descendant of any adopted child, the wife or widow of a son, or husband of a daughter, of the decedent, is subject to a tax, for the use of the State, of 1 per cent of its value up to $25,000; 2 per cent in excess of $25,000 up to $50,000; 2½ per cent in excess of $50,000 up to $100,000; 3 per cent in excess of $100,000 up to $250,000, and 5 per cent in excess of $250,000. No bequest, devise, or distributive share of an estate which shall pass to or for the use of a husband, wife, or of any other person who is 21 years of age at the time of the decedent's death is subject to such tax except upon its value in excess of $10,000; and all such property which shall pass to or for the use of any other person, except to educational, religious, cemetery or other institutions, societies or associations of public charity in the State, or for or upon trust for any charitable purpose, or for the care of cemetery lots or to a city or town in this State for public purposes, is subject to a tax of 5 per cent of its value for the use of the State.

The right of surviving joint owners of property shall be deemed a transfer taxable under the inheritance tax laws.

It is the duty of the State treasurer to determine the amount of taxes due, which are payable at the expiration of 15 months after the decedent's death. If not paid when due, interest at the rate of 10 per cent is added. A 3 per cent discount is allowed if paid within six months. The treasurer may abate the tax if the amount would not justify the labor and expense of collection.

Personal property within the State belonging to persons domiciled without, upon death of the owner, is subject to a tax, for use of the State, of 2 per cent of its value upon its transfer; and if not paid at the time of such transfer, interest at 10 per cent is charged. If not transferred within four months after owner's death, interest at 10 per cent attaches at the expiration of four months notwithstanding.

Personal property passing by deed, grant, bargain, sale, or gift, made in contemplation of death, or intended to take effect after death of the donor or grantor is subject to the same tax, which becomes due immediately upon death, and if not paid within four months interest at the rate of 10 per cent is charged. The tax is upon the actual market value at the time of death and the amount is determined by the State treasurer.

The State treasurer, with the approval of the attorney general, may effect a settlement of the inheritance tax in case of a contingent bequest or where a life tenant has a power of appointment.

Sec. 9. Corporation taxes.—Corporations in general are taxed under the general property tax. Taxes for the use of the State are levied on certain classes of corporations, as follows:

Savings banks, financial institutions: Savings banks, trust and loan and trust companies, loan and banking companies, credit unions, and other similar corporations are required to pay an excise tax of three-fourths of 1 per cent upon the amount of savings deposits on which they pay interest, after deducting the value of all of their real estate, the value of all their loans secured by mortgages made at a rate not exceeding 5 per cent per annum, the amount invested in State, county, municipal, school district or village mortgages not bearing interest at a rate not exceeding 5 per cent, and the amount invested in United States bonds and bonds issued under the provisions of the Federal Farm Loan Act; and such companies are, in addition, required to pay a further excise tax of 1 per cent upon the amount of all taxes and assessments paid annually by individuals.
TAXATION AND REVENUE LAWS—NEW HAMPSHIRE.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following license taxes and fees are imposed by the State:

1. On certain business activities:
   - Cold storage or refrigerating warehouse, annual license, $10.
   - Commercial feeding stuffs, dealers in, analysis fee of $15 for each brand annually.
   - Fertilizers, manufacturers of, annually, $30, also analyses fees of $10 for phosphorus and $5 for nitrogen, and $5 for potash, but the fee for any brand may not exceed $15.
   - Pungnzes and insecticides, sale of, annual registration, $10.
   - Insurance broker, $10.
   - Interest vendors, annually, $25.
   - Lightning rods, manufacturer or dealer, annual license, $50 and $2 for each agent.
   - Milk, cream, or butter, purchase of, within the State for sale without—The State agricultural department issues a license for which the fee is $1 per month.
   - Money, counting, in sums of $500 or less with interest at more than 6 per cent, license $50 per annum.
   - Peddlers, for each town, annually, $1, fee of secretary of State, and the following annual taxes for the benefit of the town. For each town of 1,000 inhabitants or less, annually, $5. For each town of 1,000 to 2,000, $6. For 2,000 to 3,000, $10. For each 1,000 in excess of 3,000, annually, $1, or general license for entire State, annually, $50 with a fee of $2 for the secretary of State. (Honorary discharged soldiers or sailors or their widows are exempt.)

2. Occupational and professional licenses:
   - Accountant, certified public, examination and license granted by bank commissioners, $25 annual registration, $5.
   - Chiropractor, examination fee, $10, annual renewal, $1; renewal and renewal (where practitioner allows license to expire), $2.
   - Chiropodist, examination and registration, $25, reciprocal license, $15.
   - Dental hygienist, examination, $10.
   - Dentist, examination, $20.
   - Embalmer, examination, $5; annual registration, $1, renewal, and renewal of license, $2.
   - Nurse, registered, examination and registration, $5.
   - Optometrist, certificate, $25, for certificate of exemption from examination, $10; annual registration, $2 certificate of fact of student apprentice, $1; recording in office of secretary of State, 50 cents.
   - Physician, examination, $10; assistant pharmacist, $5, reciprocal registration, $15.
   - Physician and surgeon, examination and license, $20, reciprocity license, $20.
   - Public school teacher, registration of applicants for, $2.
   - Veterinary surgeons, examination, $10, annual registration, $2.

3. Miscellaneous licenses:
   - Hunting and fishing licenses, resident citizens, $1, nonresident, $15 annually.
   - Furbearing animal licenses, resident citizens, $1, nonresident, $15 annually.
   - License for retail fish-hunt license, $1, agent retains 15 cents as fee for retail license and return license to State such proportion of three-fourths of the tax so paid as the shares of stock owned in the town bear to the whole number of shares. The State retains for its own use such portion as remains undistributed.
   - Stock fire insurance companies of this State are taxed annually 1 per cent on the amount of stock paid-up capital on April 1. The State treasurer distributes to each town in the State, in lieu of all taxes, except on real estate, against the corporations, their stockholders, and depositors.
   - Foreign insurance companies every foreign fire, marine, fidelity, and casualty insurance company is required to pay to the State treasurer a tax of 2 per cent per annum upon the gross premiums received by it upon business done in the State less return premiums and reinsurance in authorized companies. Foreign mutual fire or mutual employer's liability insurance companies, which insure only factories or mills or property connected therewith, pay an annual tax of 2 per cent of gross premiums received. Foreign life insurance companies pay a tax of 2 per cent upon gross premiums less payments to residents for death losses within the year. Provided that the tax shall not be less than 1 per cent of the gross premiums received during the year.
   - Insurers on foreign companies. Insurance companies of other States are subject to the same taxes, licenses and fees as New Hampshire companies are subject to when doing business in such States.

Tax on railroads: The expenses of the public service commission are met by a tax levied on the gross receipts of railroads.

Trading stamp companies. Every trading-stamp company is subject to a license tax of not less than $22 nor more than $1,000, to be determined by the governor and council. Every distributor of trading stamps must pay an excise tax of 3 per cent of the gross receipts from the sale of articles with which stamps are given. Trading-stamp companies are required to pay 10 per cent of the gross amount received from the sale of such trading stamps.
Motor boats: Motor boats not acting as common carriers or kept for hire, pay an annual registration fee of $1. Motor boats carrying passengers only or passengers and freight pay an inspection fee according to their capacity as follows: Not exceeding 10 passengers, $5; over 10 passengers and 40 tons additional one belonging to the same owner and kept at same place, not exceeding 25 passengers, $10 for the first boat and $3 for each additional one, not exceeding 150 passengers, $15 for the first and $5 for each additional one, carrying over 150 passengers, $25 for the first and $5 for each additional one, boats using engines, $50, General certificate of captain, master, pilot, or engineer, $2, limited certificate of such officers, $1.

Motor vehicle (Fees used for maintenance of highways.) Registration of motorcycle and vehicles: The fees are regulated according to the gross weight of vehicle and load, as follows: On all cars except motorcycles, side cars, trucks, and tractors, 6 cents per 100 pounds, minimum, $10; on motor trucks and tractors equipped with pneumatic tires, 40 cents per 100 pounds, minimum, $20; all rubber tires, 85 cents, minimum, $10, if equipped with iron, steel or other hard tires, $1 per 100 pounds. Agricultural and snow tractors pay per cent of the above. Trailers and semi-trailers, with goods weighing 50 cents per 100 pounds; gross weight; solid rubber tires, 65 cents, iron, steel or other hard tires, 90 cents. Substitution of one registered tire with another vehicle, $3. 50 cents per 100 pounds. Motorboats carried on motor vehicles, $1 per additional tire. For registration of motor vehicles owned or controlled by manufacturer or dealer, including 3 pairs of plates, $15 annual license fee. $1 for each additional pair of plates. $5 annual license fee. $5 for each additional one belonging to the same owner and kept at the same place, not exceeding 25 passengers, $10 for the first boat and $5 for each additional one belonging to the same owner and kept at the same place. Motor boats not acting as common carriers or kept for hire, pay an annual registration fee of $1. Motor boats carrying passengers only or passengers and freight pay an inspection fee according to their capacity as follows: Not exceeding 10 passengers, $5; over 10 passengers and 40 tons additional one belonging to the same owner and kept at same place, not exceeding 25 passengers, $10 for the first boat and $3 for each additional one, not exceeding 150 passengers, $15 for the first and $5 for each additional one, carrying over 150 passengers, $25 for the first and $5 for each additional one, boats using engines, $50, General certificate of captain, master, pilot, or engineer, $2, limited certificate of such officers, $1.

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TAXATION AND REVENUE LAWS—NEW HAMPSHIRE.

Dogs, male or spayed female, $2, unspayed female, $5. Breeders of dogs, $12 to $25. Druggists' permit to sell intoxicating liquors for medicinal or other lawful purposes $1 per annum.

Employment of druggists, 1½ per cent of value of goods in stock.

Motor vehicles must be registered in the city or town where the owner resides and the clerk collects the following fees for general purposes of the city or town: On each motor vehicle registered: 14 mills on each dollar of manufacturer's list price for current year of manufacture; 17 mills for the next year, 13 mills for the next, 7 mills for the next, 7 mills for each succeeding year. The town or city clerk receives 25 cents for each permit issued. This does not apply to toxic trade of a manufacturer or dealer.

Pawnbrokers, fee fixed by local authorities.

Peddlers, $5 to $10 annually.

Plumbers, examination, $1, annual license, 50 cents.

Public shows and exhibitions, 51 to 510 per day, if in a hall, 51 to 550.

No income tax.

School districts: tax levies.

For schools.

State school tax in unorganized sections.

State provision for deficient districts.

District payments for State supervision.

Annual appropriation by State.

"Literary fund": distribution.

Purposes for which organized tax levies.

No income tax.

School districts: tax levies for schools.

State school tax in unorganized sections.

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District payments for State supervision.

Annual appropriation by State.

"Literary fund": distribution.

Purposes for which organized tax levies.
NEW JERSEY.

Sec. 1 Constitutional provisions summarized.—The legislature shall not, in any manner, create any debt or debts, liability or liabilities, of the State unless the same shall be authorized by a law for some single object or work, to be distinctly specified therein; which law shall provide the means and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within 35 years from the time of the contracting thereof; and no such law shall take effect until it shall, at a general election, have been submitted to the people and have received the sanction of a majority of all the votes cast for and against it at such election.

Property shall be assessed for taxes under general laws and by uniform rules, according to its true value.

Sec. 2 General property taxes.—With the exception of a levy for school purposes, the State does not levy a tax on real and personal property generally, although it still retains the right so to do. If such a tax were a necessary, it would be apportioned among the counties in proportion to the property therein as assessed by the local assessors. Certain kinds of railroad and canal property, known popularly as the “main stem,” are assessed by the State board of taxes and assessment and taxed for State purposes, a part of the revenue being distributed to the local taxing districts for school purposes. As this is not considered an integral part of the general property tax, although in some respects resembling that tax, it is treated under corporation taxes.

All property, real and personal, within the jurisdiction of the State, not expressly exempted by law, is subject to taxation. Real and personal property are not specifically defined for purposes of taxation. The general definitions given in the statutes are:

Real estate includes all lands and waterpower thereon; all buildings and structures thereon; water and mining sites; and all fisheries.

Personal estate includes all goods and chattels, debts, and public and corporate stock, whether such personal estate be within or without the State.

Exemptions are:

1. Bonds and other securities of the United States, this State or any county or taxing district or school district
2. The personal property of citizens situate and being out of this State upon which taxes shall have been paid
3. Property of the United States, State of New Jersey, and of the respective counties, school districts, and taxing districts
4. Property used for military purposes by United States or this State
5. All buildings used for colleges, schools, academies or seminaries, historical societies, public libraries, religious worship, or asylums or schools for feeble minded or idiotic persons and children associations or corporations engaged in the work of preventing cruelty to animals, and all buildings used in the work of associations or corporations organized for the moral and mental improvement of men, women, or children, or for religious, charitable, or hospital purposes, or for one or more of such purposes, the building occupied or use erected thereon
6. Funds of all charitable and benevolent societies collected and held exclusively for sick and disabled members thereof
7. Shares of stock of corporations exempt by contract with the State, and of corporations the capital or property of which are taxable to the corporation
8. Gravestones not exceeding 10 acres of ground, and cemeteries, and buildings or structures, mausoleums, vaults, crypts, for cemetery use erected thereon
9. Real and personal property of firemen’s associations, firemen’s relief associations, volunteer fire companies, and public fire patrols or salt-charge corps for saving life and property from destruction by fire
10. All active members of fire departments or volunteer fire departments
11. All offices and franchises and all property used for railroad and canal purposes, taxation of which is provided for by any other law of this State.

Restriction on State Indebtedness (Art. IV, sec. VI, par. 4).


Railroad and canal property taxed by State.

Real estate.

Personal estate.

Exemptions.

Property subject to taxation.

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12. All honorably discharged soldiers and sailors who served in the Army or Navy during any war or rebellion and their widows during widowhood; and all members of the National Guard during their term of service and all persons engaged in the military or naval service of this State and the United States during the period of the World War are exempt from the poll tax and tax on real and personal property to an amount not exceeding $500.

13. Any personal property or real estate not exceeding 250 acres used to provide instruction in agricultural pursuits for crippled soldiers and sailors.

14. Mortgages or debts secured by mortgages on any property which is exempt from taxation.

15. Household furniture and effects not exceeding $100 in value when used in residence of owner.

16. Shares of capital stock of banks, banking associations, and trust companies the taxation of which is provided for by any other law of this State.

17. The turnpike road of any turnpike company used by the public without payment of tolls.

18. The metal contents of ores and unrefined metals owned by nonresidents of New Jersey and stopped in transit through the State for the purpose of refining.

WHERE ANY LAND, NOT EXCEEDING FIVE ACRES IN AREA, USED FOR PUBLIC PURPOSES, BELONGING TO ONE MUNICIPALITY EXTENDS INTO AN ADJOINING MUNICIPALITY AND BY REASON OF THE FORMING OF A NEW COUNTY, OR THE ANNEXATION OF TERRITORY FROM ONE COUNTY TO ANOTHER, A PORTION OF SAID LAND IS THEREBY LOCATED IN A DIFFERENT COUNTY FROM THAT IN WHICH THE MUNICIPALITY OWNING THE LAND IS LOCATED, SUCH LAND, TOGETHER WITH THE IMPROVEMENTS THEREON, SHALL BE EXEMPT FROM TAXATION.

EXEMPT PROPERTY IS LISTED BY THE ASSESSORS.

The assessment refers to the 1st day of October, and the valuation and personal property must be completed by the 10th day of January following. Real estate is assessed at the “full and fair value” or “at such price, as in the judgment of the assessor, it would sell for at a fair and bona fide sale by private contract.” Personal property is assessed at its “true value,” which term has been defined by the courts to be equivalent to fair market or selling value. The assessor may call on every inhabitant for a statement of his ratable real property. The penalty for refusing to render such statement or for rendering a false statement is an assessment “at the highest value he (the assessor) has reason to suppose it may be placed.” Land and improvements are by order of the State board of taxes and assessment separately assessed. Personal property is to be ascertained by the assessor “by diligent inquiry and by the oath of persons to be assessed.”

First, second, and fourth classes of railroad and canal property are assessed by the State board of taxes and assessment. Third-class property (property owned by railroad but not used for railroad purposes) is assessed by local assessors at local rates.

No mortgage or debt secured by mortgage on real property which is taxed, need be listed for taxation, and no deduction from the assessed value is made on account of a mortgage. The parties to a mortgage

1 The State board of taxes and assessments is composed of five members appointed by the governor, by and with the advice and consent of the senate.

2 The general tax law provides that the term “assessor” shall apply to all officers charged with the assessment of taxes. In the townships and towns in the county of Essex, there are paid assessors, elected by the people; in other counties there are elected assessors, one in each, for the most part, for a term of three years; in the smaller cities there is usually one assessor only, but in some there are two or more ward or district assessors. These assessors are elected by the people, and in some cities appointed by the mayor or by the council, their term usually being three years when elected and one to three years when appointed. In the larger cities there are boards of assessment of from three to five members (either elected or appointed), and in some cities the local authority fails to elect or appoint an assessor, the governor may make the appointment.
may agree as to who shall pay the tax, if any, on that part of the property covered by the mortgage. A mortgage on personal property may be listed if the owner of mortgaged property claims deduction.

The taxpayer has the right to claim deduction, from the aggregate of his personal property, of all debts due persons residing in the State, but in making such claim for deduction he must list his creditors and state the amounts owing them.

Corporations of this State, except as specifically provided otherwise, are treated as residents or inhabitants of the taxing districts where their chief office is located. Their personal property is assessed in the same manner as that of an individual.

The shares of capital stock of banks, except savings banks incorporated under the laws of this State, and trust companies are assessed and taxed according to their true value, which is determined by adding together the capital, surplus, and undivided profits of such bank or trust company and deducting therefrom the assessed value of the real property. The tax is assessed against the stockholders in the taxing district within which the principal place of business of such bank or trust company is located and is computed at a general rate of three-fourths of 1 per cent and is in lieu of all other taxes. Upon demand the bank is required to pay the tax and in turn holds a lien upon the shares. The tax is assessed by the county board of taxation and is collected by the county collector; 50 per cent of the tax goes to the county and 50 per cent to the taxing district.

Life insurance companies are taxed upon the full value of their property (exclusive of real estate and exclusive of securities to the companies, value of $500,000), deducting from such amount or value the amount of their debts and liabilities. The basis of value on liabilities on policies is the present value, not the face value, of the policies, and is computed by the commissioner of banking and insurance. The real estate is separately assessed and taxed where the same is located. A fire and stock insurance company is assessed in the taxing district where its office is situated upon the full amount of its capital stock paid in and accumulated surplus. The real estate is taxed in the district where situated, and the amount of assessment upon the real estate is deducted from the amount of any assessment made upon the capital stock and accumulated surplus. There is no franchise tax imposed on fire or stock insurance companies.

A dog tax is levied and collected in connection with the property tax. Persons keeping one dog above the age of 6 months pay a tax of $1, and for each additional dog $2; but this law does not apply to districts where the keeping of dogs is regulated by municipal ordinance.

SEC. 4. Equalization.—The State exercises a very extensive control over the assessment made by the local assessors. This control is exercised by the State board of taxes and assessments (which equalizes the assessments between the counties and may raise or lower assessments for such purpose) through the county boards of taxation. The county board is composed of three members appointed by the governor, by and with the advice and consent of the senate, for a term of three years, and is a body organized expressly to aid the State board in equalizing taxes.

The assessors on completing their lists attend personally before the county board for revision and correction. The county board also hears appeals by taxpayers and acts as a board of review. The decisions of the county boards are subject to appeal to the State board. The county boards have power to compel the attendance of witnesses and may report inefficient or incompetent assessors to the State board, which, after investigation, may file a complaint in the supreme court to secure the assessor's dismissal. The changes made in the lists for the purposes of equalization take effect in the original lists, so that there is but one final list, or tax roll, for all tax purposes.

SEC. 5. Tax rates.—The governing body of every taxing district in each county in the State reports to the county board of taxation of their respective counties the amount to be raised for State (if any), State school, county, school district, and local purposes, and may add 10 per cent thereto for contingencies. In like manner the "board of chosen
freeholders” in each county report the amount to be raised for county purposes. The county board of taxation then computes the tax rates necessary in each district to raise the sum required, on the basis of the assessed valuation as equalized.

An interstate bridge and tunnel tax is assessed at such rate as may be deemed necessary on all real and personal property, including railroad property, and is collected by local officers. The tax is paid by the local collectors to the county collectors, and through them to the State treasurer, and is to be imposed as a local tax until the revenue from the operation of the bridges and tunnels shall be sufficient to meet annual interest and amortization requirements.

In order to provide funds for the payment of the soldiers' bonus, a State bond issue not to exceed $12,000,000 in amount, bearing interest not to exceed 5 per cent, and payable within 20 years, was authorized in 1920. Annually until all the principal of the bonds and the interest thereon has been paid there shall be levied a State tax, to be known as the “Soldiers' bond tax,” in an amount sufficient to pay the interest and provide a sinking fund for the principal of the bonds. Such tax shall be included and made a part of the levy in each taxing district in the county, and shall be levied, assessed, and collected as other taxes.

For constructing, improving, reconstructing, and rebuilding the State highway system, including bridges, a State bond issue has been authorized in principal amount not exceeding $40,000,000 payable within 30 years and bearing interest at not to exceed 5 per cent. These bonds are exempt from all taxation in the State. To provide funds for the payment of the interest and principal of these bonds, a tax shall be assessed, levied, and collected as follows: Beginning with the calendar year 1923, and annually thereafter, there shall be assessed, levied, and collected in each of the municipalities in the counties of the State a tax sufficient to meet the interest on all outstanding bonds, and on such bonds as may be issued for highway purposes in the calendar year in which the tax is to be raised, and for the creation of a sinking fund for the retirement of such bonds, upon the real and personal property in every such municipality upon which municipal taxes are or shall be assessed, levied, and collected. During the year 1923 and annually thereafter until 1927, such tax shall not be less than 1 mill on each dollar of the value of such real and personal property. This tax shall be assessed, levied, and collected in the same manner and at the same time as other taxes upon real and personal property are assessed, levied, and collected. The governing body of each municipality shall cause to be paid to the county treasurer on or before December 15 in each year the tax above stated, and the county treasurer shall pay the amount of said tax to the State treasurer on or before the 20th of December in each year.

The county revenues are entirely derivative in New Jersey. There is no independent assessment of property for the purpose of county taxation, nor does the county levy or collect directly any poll, inheritance, corporation, or business taxes. The support of the county comes mainly from a tax levied on the basis of the assessed value of property as determined by the assessors of the local taxing districts and equalized by the county board of taxation. Every board of chosen freeholders is authorized to raise by taxation in the method prescribed by law all necessary money to pay for any improvement or property which it is authorized to make or acquire, and to pay the current expense of maintaining the same, for the execution and performance of any power or authority given to such county or the board of chosen freeholders thereof, and to pay the principal and interest upon all obligations and debts of the county, for the maintenance of county parks and for the fulfillment of all obligations imposed by law upon the county. The amount to be raised must be approved by January 25 and adopted by February 9. This amount is limited to a sum which shall not exceed 50 cents for each $100 of assessed valuation in the county, but an increase not to exceed 10 cents may be granted on application to the county board of taxation.

The county also receives, for distribution to the local school districts, the State school tax and a portion of the State tax on railroad and canal property.
Any taxing district in any county of the first class in which there has been located any State or county institution occupying 200 acres or more of land shall have remitted or rebated by the county collector a sum equal to one-half of the county tax rate applied to the entire amount of ratables remaining subject to taxation.

Counties and cities may levy special taxes for establishing and maintaining hospitals.

Bonds issued by a county, city, borough, village, town, township, or any municipality governed by an improvement commission shall be payable in not more than 50 years and bear interest at not exceeding 6 per cent.

In all taxing districts, special assessments may be levied against real property in proportion to benefits conferred on such property by public improvements.

Cities may issue bonds for establishing public parks, and villages may levy such tax as may be necessary to provide such parks.

Municipalities may issue bonds and levy taxes for public libraries.

Sec. 6. Collection.—Tax collectors, sometimes called receivers of taxes, one in each township, town, and city are elected for a term of three years in the townships, towns, and smaller cities, and are appointed in various ways in the larger cities. County collectors or treasurers, elected for three years by the county board of chosen freeholders, receive the funds collected by the district collectors for county, State (if any), and State school purposes and remit the State tax to the State treasurer.

Taxes are payable one-half on the 1st day of April, which if not paid on or before the 1st day of June become delinquent on that date. The remaining half of the taxes are payable on or before the 1st day of December, after which date if unpaid they become delinquent. Each municipality has power to fix the rate of discount not to exceed 6 per cent per annum for the payment of taxes or assessments before the date on which the same would become delinquent, and also the rate of interest at not to exceed 9 per cent nor less than 7 per cent per annum to be charged for the nonpayment of taxes or assessments on or before the date when the same would become delinquent. It is the duty of the collector after the 1st day of December to enforce the payment of all taxes on personal property, and poll and dog taxes by distress and sale of any goods and chattels of the delinquent in the county. If goods and chattels of the delinquent can not be found sufficient for the purpose, it is the duty of the collector to arrest the delinquent and keep him in custody until the payment be made. No arrest may be made for nonpayment of real property taxes.

The poll tax is payable on the 1st day of April, and if not paid on or before the 1st day of June, will be subject to the penalties described.

The taxes on unimproved or untenanted lands may be collected by seizure and sale of timber, wood, herbage, or other vendibles.

The governing body of each municipality must cause to be paid to the county treasurer one-half of the amount of the county taxes required to be assessed and raised in such municipalities, on or before the 15th day of June in each year, and between the 15th day of July and the 1st day of August in each year, shall cause to be paid to the custodian of school moneys, in the case of school districts in which appropriations for school purposes are made by the inhabitants of the school district, one-half of the amount required to be assessed and raised in such municipality for school purposes; and on or before the 15th day of December shall cause to be paid to the custodian of school moneys in such school districts, the remaining half of the school moneys, and to the county treasurer, the remaining one-half of the county taxes, and also all of the taxes required to be assessed and raised by taxation in such taxing district for State school and other State purposes. The county treasurer shall pay the State taxes assessed in the taxing districts of his county to the State treasurer on or before the 20th day of December in each year, provided, it shall be the duty of the governing body of the municipality or the county to cause the county, local, and State taxes to be paid as and when due for payment; if there shall not be funds enough in the treasury available for such payments, the governing body shall immediately borrow such money and pay such taxes.
If not paid within the time required, the taxing district or county in arrears shall pay to the county, school district, or State, as the case may be, interest at the rate of 6 per cent per annum.

### SEC. 7. Poll taxes.

The poll tax is not used to supply State revenue, but a county poll tax of $1 per annum is assessed, levied, and collected, with the property taxes, on all males domiciled in the State 21 years of age or over. Exempt are: Paupers, idiots, and insane persons, firemen, veterans of any of the wars, and members of the National Guard. The assessor enters the poll tax in his list, together with the rateable property; and the tax is collected and enforceable in the same manner as are the taxes on personal property.

### SEC. 8. Inheritance tax.

A tax is imposed on the transfer of any property, real or personal, of the value of $500 or over, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations, in the following cases:

1. When the transfer is, by will or intestate laws of this State, of property from a person dying seized thereof while a resident of the State.
2. When the transfer is, by will or intestate law, of real property within the State or of stock, ware, and merchandise within this State or of shares of stock of corporations of this State, or of national banking associations located in this State, and decedent was a nonresident of the State at the time of his death.
3. When the transfer is of property made by a resident, or is of real property within the State or of stock, ware, and merchandise within this State, or of shares of stock of corporations of this State or of national banking associations located in this State, made by a nonresident, by deed, grant, bargain, sale or gift, made in contemplation of death of grantor, vendor or donor, or intended to take effect after such death.
4. When any person or corporation comes into the possession or enjoyment, by a transfer from a resident or nonresident decedent, of property consisting of real property within this State or of shares of stock of corporations of this State, or of national banking associations located in this State, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by an instrument, or of any property transferred pursuant to a power of appointment contained in any instrument.

This tax is imposed upon the clear market value of the property and is payable to the State treasurer for the use of the State. Rates and exemptions are fixed by statute as follows:

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Exemption</th>
<th>Over amount of exemption to $50,000</th>
<th>$50,000 to $150,000</th>
<th>$150,000 to $250,000</th>
<th>Over $250,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class A. Husband, wife, child, lineal descendant, adopted child and issue thereof</td>
<td>$5,000</td>
<td>1</td>
<td>1½</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Class B. Father, mother, brother, sister, wife, or widow of son, husband of daughter, churches, hospitals, and orphan asylums, public libraries, Bible and tract societies, religious, benevolent, and charitable institutions and organizations</td>
<td>(f)</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Class C. All others except Class D</td>
<td>(f)</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Class D. State of New Jersey, municipal corporation within the State or other political subdivision thereof</td>
<td>(f)</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>8</td>
</tr>
</tbody>
</table>

1. Less than $500; if in excess thereof, no exemption.
2. Same as Class B.
3. Entirely exempt.

### When payable; interest.

The inheritance tax is due and payable at the death of the testator or intestate or at the time of the transfer by donor or grantor, and if not paid within one year thereafter, interest at the rate of 10 per cent per annum or 6 per cent in the case of unavoidable delay, is charged beginning one year after the death of the testator or intestate or after such transfer.

### Property tax.

Sec. 9. Corporation taxes.

All corporations, both domestic and foreign, are taxed on their property within the State for local purposes and by several different methods for State purposes. Some are also taxed for local purposes on the basis of gross earnings.
State franchise tax on miscellaneous corporations. All corporations incorporated under the laws of New Jersey, other than those which are subject to the payment of a State franchise tax assessed upon the basis of gross receipts, pay an annual license fee or franchise tax of one-tenth of 1 per cent on all amounts of capital stock issued and outstanding up to and including $3,000,000; on all capital stock issued and outstanding in excess of $3,000,000 and not exceeding $5,000,000, one-twentieth of 1 per cent, and the further sum of $50 for each $1,000,000 or fraction thereof in excess of $5,000,000. If the capital stock has no nominal or par value, the tax is 3 cents per share up to and including 20,000 shares, on all shares in excess of 20,000 and not exceeding 40,000, 1 cent per share; on all shares in excess of 40,000 and not exceeding 50,000, 5 mills; and the further sum of 2 mills per share on all shares in excess of 50,000.

This tax is not imposed on railway, canal, or banking corporations or on savings banks, cemeteries, or religious corporations, or purely charitable or educational associations not conducted for profit, or on manufacturing, mining, agricultural, or horticultural corporations, at least 50 per cent of whose capital stock issued and outstanding is invested in mining, manufacturing, agricultural, or horticultural pursuits carried on within the State. Mining and manufacturing companies doing business in the State, but having less than 50 per cent of their stock invested in such business in the State, are required to pay the tax provided for companies not carrying on business in the State, but are entitled to deduct from the amount of the capital stock issued and outstanding subject to taxation an amount equal to the assessed value of the property used in the State.

This tax is assessed on the basis of returns made to the State board of taxes and assessment, and is collected by the comptroller. The companies make annual report of gross receipts to the State board of taxes and assessment who certify on or before the first Monday of June the amount of tax due to the comptroller, and the tax thereupon becomes payable to the State treasurer. If not paid on the 1st day of July, interest shall be charged at the rate of 1 per cent per month until paid.

As stated above, corporations generally are taxable on their property in the same manner as individuals. The following are special cases, except as otherwise stated, are taxed in addition to the property taxes:

Taxes on gross earnings of public service corporations.—All persons, copartnerships, associations, or corporations other than municipal or corporations operating railroads and canals, which have "the right to use or occupy the streets, highways, roads, lanes, or public places" are taxable on their gross earnings 5 per cent, but companies whose gross receipts do not exceed $50,000, are assessed at the rate of 2 per cent. This tax is apportioned among the various taxing districts in proportion to the value of the property located in, upon or under any public street, road, highway or other public place therein.

In addition to the franchise tax there is levied and assessed upon the same gross receipts of street railway, traction, gas and electric light, heat and power corporations an annual tax at the average rate of taxation of the State as computed by the State board of taxes and assessment which additional tax is in lieu of all State, county, school and local taxation of any personal property, except for the road and tunnel tax.
Historical reference to State tax on railroads and canals.

The additional franchise tax at the average State rate is paid to local collectors for local uses according to the value of personal property located in the taxing district.

**The State tax on railroads and canal companies—Historical note.**

This tax originated in the "act for the taxation of railroad and canal property," approved April 10, 1883. The chief provisions of this act were, first, that all property of any railroad or canal company not used for railroad or canal purposes shall be assessed and taxed by the same assessors, and at the same rates as the taxable property of other owners in the same municipal districts; second, that all property used for railroad and canal purposes shall be assessed by the State board of assessors and taxed under the following four separate heads:

1. The main stem, consisting of the right of way not over 100 feet wide, with rails and sleepers and all passenger depots.
2. The real estate other than the main stem, including roadbed and tracks, outside of the 100 feet; all buildings other than depot buildings used for passengers; all water tanks, waterworks, riparian rights, docks, wharves, and piers.
3. The tangible personal property, including rolling stock, cars, locomotives, ferryboats, machinery, tools, etc.
4. The franchise: All four of these classes of property were to be valued and assessed by the State board of assessors. They were all to be subject to a state tax at the rate of one-half of 1 per cent, and in 1917 it was increased to 1 per cent.

The state tax rate by the laws of 1917 was increased 1 per cent, the dollar against first and fourth class railroad and canal property for State road purposes.

The tax laws subject to frequent litigation and the form which it took in 1906 and 1907 was held to be constitutional. The act was further attacked by certain cities which regarded it as withdrawing too much property from local assessment and taxation, and it was also the object of attack by a political movement after a political movement, under the guise of "taxation on the ground that railroad property was not thereby taxed at the same rate as other property."

The act was amended sixteen times down to and including the session of the legislature of 1908; in one year (1906) it was amended three times. It was also the subject of frequent litigation and the form which it took in 1906 and 1907 was held to be unconstitutional.

**State's share of tax apportioned to local schools.**

Summary of railroad property taxation.

**Insurance companies.**

**State tax on insurance companies.**—Domestic life insurance companies are taxed on surplus and gross premiums. (See State franchise tax, above.) The following taxes are assessed and collected by the commissioner of banks and insurance. Fire insurance companies of other
TAXATION AND REVENUE LAWS—NEW JERSEY.

States and countries, 2 per cent on gross premiums, and retaliatory taxes against the companies of States which levy more than 2 per cent of New Jersey companies, at the same rate as in those States. Foreign life insurance taxes are fixed only under the retaliatory law. All other classes of insurance companies, 2 per cent on gross premiums.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State licenses are required as follows:

1. On certain business activities—

Bakers, license payable to commissioneer of labor, $1 annually.
Cold storage warehouse, license to operate $10.
Coherent feeding stuffs, tax on sales 8 cents per ton sold, annual registration of certificate to sell, 50 cents for each brand.
Commercial fertilizers, tax on sales, 15 cents per ton sold; annual registration of each brand, 10 cents.
Detective or detective agency, license, $100, good for five years, not or partnership license, $150.
Employment agency, annual license fee paid to commissioner of labor—in cities of 15,000 or more, $100; 10,000 to 15,000, $75; 5,000 to 10,000, $50; less than 5,000, $25.
Loans of 50% or less, annual license to engage in business of making, $20.
Milk and cream, annual license to buy from producers for purpose of shipping or resale or manufacture, $10.
Oysters and clam license to take, not less than $2 50 nor more than $10, fee fixed by board of shellfisheries.
Oyster industry, annual license to engage in, not to exceed $2 per ton on tonnage measurement of boat or vessel, fee fixed by State oyster commission. Rentals from leases of oyster and clam grounds are paid to the State.
Peddlers, traveling with horse or other animal, $15 for use of state, and $5.50 for issuance of license. Fee for use of State, and $2 for issuance of license. License fee payable to county, $20 and $1 to clerk. Veterans are exempt from license fees.
Seed oysters, license to gather, $2 50 annually.
Shipping money to foreign countries or buying and selling foreign money, annual certificate of authority to engage in business of, $10.

2. On occupations and professions:

Academic qualifying certificate necessary for admission to professions or vocations, issuance of, by commissioner of education, $2.
Accountant, certified public examination, $25.
Accountant, annual license to audit accounts of counties and municipalities, $5.
Actuary, examination, $15 annual license, $5.
Brokers to negotiate contracts of fire insurance or reinsurance in domestic companies, annual license, $10.
Chiropractor, examination, $25 annual license, not to exceed $3.
Chiropractor, examination, $25, admission from another State, $25 recording license, $1, annual renewal, $2.
Dentist, examination, $25 additional examination if necessary, $10, admission without examination, $50, issuance of certificate of competency to resident of State desiring to practice in another State, $5 annual registration not to exceed $2.
Engineer and fireman, examination, and license not to exceed $2; fixed by commissioner of labor.
Fishing, examination, $25, annual registration, not to exceed $5.
Nurse, registered, examination, $10, recording certificate in office of county clerk, 5 cents.
Optometrist, examination, $15, certificate of registration, $10 admission without examination from another State, $20, annual registration, $5.
Optometrist, examination, $25, admission from another State without examination, $20, filing certificate with county clerk.
Pharmacist, examination, and registration, $10; assistant pharmacist, $5, biennial renewal, $1, reciprocal license, $25.
Physician and surgeon, examination, $25, admission from another State without examination, $50, registration of certificate in office of county clerk.
Professional engineer, examination, $25, engineer and land surveyor, $35, annual renewal of license, $1 certificate to replace one lost or mutilated, $10.
Real estate, annual licenses, broker, $10, salesman, $5.
Underwriter and embalmer, examination and registration, $5, annual renewal, $2, registration of assistant, $1.
Veterinarian, examination, $10.
Weighmaster, fee payable to State superintendent of weights and measures, for appointment or designation as, $5.

3. Miscellaneous licenses:

Boats, private or passenger: Master's examination and licensing for private boat, not to exceed $2 and $5 for master's and engineer's license for passenger boat for first year and not to exceed $2 for renewal.
Boating or sporting exhibitions: 10 per cent of gross receipts are payable to the State.
Certificate of approval. Issued by the department of labor, parks or specifications of boating, $2 a year or a fine of $1 nor more than $5.
Fire and game. Each fish pound net erected in the Atlantic Ocean, annual license, $1. Each pound net in Sandy Hook or Raritan Bay, $10. Hunting and biggame license. Resident, $1, $2 for issuance of license, 15 cents, $25, $10 for the issuance of a license, $10, issuance fee, $10 cents; Non-resident's fishing license, $2, issuance fee, 25 cents. Game farm, annual license to operate, $5, but no live deer may be shipped out of the State without permit and the fee of $5 for each deer shall be paid to the State. Permit to wholesale druggist, $25 paid to the State; permit to manufacture or sell, $2 paid to county clerk.
TAXATION AND REVENUE LAWS—NEW JERSEY.

Motor vehicles: Annual license to operate motor vehicle, $3; motor cycle, $1. Driver’s permit, 50 cents. Manufacturer’s license for not exceeding five cars, annually, $5 for each car. Dealer’s license, $5 for each car or motorcycle. Fee for "in transit" plates, $2 each. Omnibuses, with seat, capacity for 14 passengers, $15; 6 to 8 passengers, $17.50; 9 to 12, $20; 13 to 17, $25; 18 to 22, $30; 23 to 26, $37.50 to 30, $40; over 30, $40 and an additional $2 for each passenger in excess of 30. Commercial motor vehicles, trailers, semitrailers, tractor-semitrailers, tractors, if gross weight and carrying capacity is 1,000 pounds or less, $10; 1,001 to 2,000 pounds, $12; 2,001 to 3,000, $15; 3,001 to 4,000, $20; 4,001 to 5,000, $25; 5,001 to 6,000, $30; 6,001 to 7,000, $35; 7,001 to 8,000, $40; 8,001 to 9,000, $45; 9,001 to 10,000, $50; 10,001 to 11,000, $55; 11,001 to 12,000, $60; 12,001 to 13,000, $65; 13,001 to 14,000, $70; 14,001 to 15,000, $75; 15,001 to 16,000, $80; 16,001 to 17,000, $85; 17,001 to 18,000, $90; 18,001 to 19,000, $95; 19,001 to 20,000, $100; 20,001 to 21,000, $105; 21,001 to 22,000, $110; 22,001 to 23,000, $115; 23,001 to 24,000, $120; 24,001 to 25,000, $125; 25,001 to 26,000, $130; 26,001 to 27,000, $135; 27,001 to 28,000, $140; 28,001 to 29,000, $145; 29,001 to 30,000, $150. Passenger vehicles: 40 cents per horsepower up to and including 29 horsepower; 50 cents per horsepower for 30 horsepower and over. Motorcycles, registration, $2. If application for registration of a motor vehicle is made after August 1 only one-half of above fees is charged. Duplicate certificates or plates, $1; re-certification of transfer of vehicle, $1, and $2 for new set of plates. Fees and penalties collected under the motor vehicle law are used by the State for the repair of State highways.

Refrigerating plants: With capacity of 25 tons or more, each inspection, $6; less than 25 tons and over 3 tons, each inspection, $1.

Sales and use: Examination and certificate, $5; annual renewal of certificate, $2; transfer of ownership, $1.

Steam boilers: Annual internal and external inspection, $6; $1 to be retained by the commissioner of labor and the balance to be paid to the officer making the inspection as compensation; external examination every six months, $2.50.

Vessels: Annual license, not to exceed $25; transfer of ownership, $1.

County licenses are required as follows:

County licenses are required as follows:

Certificate of incorporation of religious society, $1.

Conditional sales, recording in office of county clerk, $1.

Dog licenses: Every person who keeps or harbors a dog above the age of 6 months in any of the taxing districts (municipalities) is taxed yearly for one dog, $1.00; for every additional dog the sum of $1; in addition there may be a tax to be levied, when legally levied, when legally levied, to be assessed and collected in the same manner and at the same time as other annual taxes for the use of the State, county, or municipalities are assessed and collected. The founds raised from this tax are used by the State for the running at large of dogs.

Pawbrokers, annual license, $50.
The governing body of every municipality is authorized to license and fix fees for such licenses, in the following cases:

Athletic exhibitions, not exceeding $100 for each performance; auctioneers and other public servants, bath houses, billiard saloons and all other places of public amusement, boarding houses, places of amusement for children, cars, cartmen, circuses, when admission is 25 cents not to exceed $500 per day, when admission is 10 to 25 cents, not to exceed $100 for first week and $50 per week thereafter, concerts, when admission is 50 cents or more, $25 per concert for dance halls, employment agencies at not to exceed $500 annually. Amusements, expressmen, hacks, hotels and lodging houses, itinerant vendors, 2 per cent of fair cash value of goods, vessels, merchandise, or stock, or, in less, $200 days upon payment of $200, junk dealers, at not to exceed $2 omnibuses and other vehicles, parades, pawnbrokers, at not to exceed $150, restaurants, shows, signs, street stands, swimming pools and theaters, at not to exceed $500 per annum. Municipalities may license and regulate the operation of autobusses or jitneys.

Cities or townships may levy a tax on the master of an incoming ship or vessel of not less than $1 nor more than $10 for each alien passenger brought in such ship or vessel.

Incorporated camp meeting associations and seaside resorts may license and regulate cartmen, hacks and other vehicles, peddlers, hawkers and other businesses and employments.

Section 11. No income tax. There is no income tax in New Jersey.

Section 12. School revenues. The free public schools are supported by the State school tax, by appropriations out of the revenues of the State made to compensate for the withdrawal of railroad property from local taxation and to reduce the State school tax, by interest and other income of the money invested in the State school fund, including rents of riparian leases of lands under water, by the poll tax and such taxes as may be voted locally. The local taxes constitute the greater part of the funds for the support of the schools. Whatever amount is necessary over and above the State appropriation is levied as the State school tax at the average state rate on first and fourth class railroad property (excepting one-half of 1 per cent of valuation assessed, which is retained by the State for the State road fund) and is apportioned in proportion to the assessed value of the property taxable in each county and taxing district. This money is collected by the county collectors and remitted to the State treasurer. As soon as received, 90 per cent thereof is immediately returned to the county and taxing districts, and is apportioned by the county superintendent. The other 10 per cent is placed in a reserve fund and apportioned to the counties by the State board of education. Other moneys in the State school fund are apportioned by the State board of education.

The board of school estimates is required to certify to the common council, board of finance, or other body, the amount of money necessary for school purposes, and the common council, board of finance, or other body thereupon appropriates by including the amount so certified in the tax ordinance and such amount is assessed, levied, and collected in the same manner as money appropriated for other purposes in the city, but any amount in excess of three-fourths of 1 per cent of the valuation of the assessable ratables of the city as determined by the county board of taxation, of the county in which such city is situated, may be appropriated only with the concurrence and consent of the common council, board of finance, or other body expressed by its resolution duly passed.

Each township, city, incorporated town, and borough is a separate school district, and the courts have held that school districts are, under the statutes, political organizations.

In any new district the board of education, in its corporate capacity, is vested with the title to all school property. Taxes are raised by the voters of the school district. Taxes for school purposes in a district are assessed against such district through the municipal authorities of the city in which the school district is located.

Bonds may be issued by a school district, if voters thereof so authorize, for the purchase of land, construction of buildings, and payment of indebtedness necessarily incurred for other school purposes, but the bonded indebtedness of a district may not exceed in the aggregate 5 per cent of the valuation of the taxable real and personal property in the district. Such bonds are redeemable in not more than 40 years, and an annual tax sufficient to pay the interest and provide a sinking fund for the principal must be levied.
Section 13. Independent districts in which special taxes or assessments may be levied.—Township fire districts may be incorporated and may issue, for all necessary fire protection purposes, if voters approve, bonds payable in 30 years with interest at not to exceed 6 per cent. An annual tax sufficient to pay the interest and provide a sinking fund for the principal of such bonds must be levied against the taxable property of the district.

Water-supply, sewerage, and other similar districts. Water-supply and sewerage districts, sewerage and drainage districts, and the Passaic Valley sewerage district, are organized as bodies corporate and may issue bonds and levy assessments against land and other taxable property in such districts for raising funds for construction and other necessary purposes.

Incorporated camp-meeting associations and seaside resorts may assess costs of improvements against land and real property benefited thereby.
NEW MEXICO.

Sec. 1. Constitutional provisions summarized.—The legislature shall not pass local or special laws regulating the assessment or collection of taxes or extending the time of collection thereof; remitting taxes or exempting property from taxation.

No law authorizing indebtedness shall be enacted which does not authorize levying a tax sufficient to pay the interest, and for the payment at maturity of the principal.

Taxes levied upon tangible property shall be in proportion to the value thereof, and taxes shall be equal and uniform upon subjects of taxation of the same class.

Taxes levied upon real or personal property for State revenue shall not exceed 4 mills annually on each dollar of the assessed valuation thereof except for the support of the educational, penal, and charitable institutions of the State, payment of the State debt and interest thereon; and the total annual tax levy upon such property for all State purposes exclusive of necessary levies for the State debt shall not exceed 10 mills.

The property of the United States, the State and all counties, towns, cities, and school districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the State of New Mexico, and the counties, municipalities, and districts thereof shall be exempt from taxation.

The legislature may exempt from taxation property of each head of a family to the amount of $200, and the property of every honorably discharged soldier, sailor, marine, and Army nurse, and the widow of every such soldier, sailor or marine who served in the armed forces of the United States at any time during the period in which the United States was regularly and officially engaged in any war, in the sum of $2,000:

Provided, That in every case where exemption is claimed on the ground of the claimant’s having served in the military or naval forces of the United States as aforesaid the burden of proving actual and bona fide ownership of such property, upon which exemption is claimed, shall be upon the claimant.

Lands held in large tracts shall not be assessed for taxation at any lower value per acre than lands of the same character or quality and similarly situated, held in smaller tracts. The plowing of land shall not be considered as adding value thereto for the purpose of taxation.

Judgments rendered against the board of county commissioners of any county, or against any incorporated city, town or village, school district or board of education shall be paid out of the proceeds of a tax levy as other liabilities of counties, incorporated cities, towns or villages, school districts or boards of education, and when so collected shall be paid by the county treasurer to the judgment creditor.

No debt shall be contracted by or on behalf of this State, unless authorized by law for some specific work or object; which law shall provide for an annual tax levy sufficient to pay the interest and to provide a sinking fund to pay the principal of such debt within 50 years from the time of the contracting thereof. No such law shall take effect until it shall have been submitted to the qualified electors of the State and have received a majority of all the votes cast thereon at a general election.
No debt shall be so created if the total indebtedness of the State, exclusive of the debts of the territory, and the several counties thereof, assumed by the State, would thereby be made to exceed 1 per cent of the assessed valuation of all the property subject to taxation in the State as shown by the preceding general assessment.

No county shall borrow money except for the purpose of erecting necessary public buildings or constructing or repairing public roads and bridges, and in such cases only after the proposition to create such debt shall have been submitted to the qualified electors of the county who paid a property tax therein during the preceding year and approved by a majority of those voting thereon. No bonds for such purpose shall run for more than 50 years.

No city, town, or village shall contract any debt except by an ordinance, which shall be irrevocable until the indebtedness therein provided for shall have been fully paid or discharged, and which shall specify the purpose to which the funds to be raised shall be applied, and which shall provide for the levy of a tax, not exceeding 12 mills on the dollar upon all taxable property within such city, town, or village, sufficient to pay the interest on, and to extinguish the principal of, such debt within 50 years. The proceeds of such tax shall be applied only to the payment of such interest and principal. No such debt shall be created unless the question of incurring the same shall, at a regular election for councilmen, aldermen or other officers of such city, town, or village, have been submitted to a vote of such qualified electors thereof as have paid a property tax therein during the preceding year, and a majority of those voting on the question, by ballot deposited in a separate ballot box, shall have voted in favor of creating such debt.

No city, county, or town shall ever become indebted to an amount exceeding 6 per cent of the assessed valuation of the taxable property within such city, county, or town, as shown by the last preceding assessment for State or county taxes; and all bonds or obligations issued in excess of such amount shall be void. Provided, That any city, town, or village may contract debts in excess of such limitation for the construction or purchase of a system for supplying water, or of a sewer system, for such city, town, or village.

State highway bonds (sec. 10). Laws enacted by the fifth legislature authorizing the issue and sale of State highway bonds for the purpose of providing funds for the construction and improvement of said highways and to enable the State to meet and secure allotments of Federal funds to aid in construction and improvement of roads, and laws so enacted authorizing the issue and sale of State highway debentures to anticipate the collection of revenues from motor vehicle licenses and other revenues provided by law for the State road fund, shall take effect without submitting them to the electors of the State, and notwithstanding that the total indebtedness of the State may thereby temporarily exceed 1 per cent of the assessed valuation of all property subject to taxation in the State: Provided, That the total amount of such State highway bonds payable from proceeds of taxes levied on property outstanding at any one time shall not exceed $2,000,000. The legislature shall not enact any law which will decrease the amount of the annual revenues pledged for the payment of State highway debentures or which will divert any of such revenues to any other purpose so long as any of the said debentures issued to anticipate the collection thereof remain unpaid.

The permanent school fund of the State shall consist of the proceeds of sales of sections 2, 16, 32, and 36 in each township of the State, or the lands selected in lieu thereof; the proceeds of sales of all lands that have been or may hereafter be granted to the State not otherwise

Permanent school fund of State (Art. XII, sec. 2).
appropriated by the terms and conditions of the grant; such portion of the proceeds of sales of lands of the United States within the State as has been or may be granted by Congress, also all other grants, gifts, and devises made to the State, the purpose of which is not otherwise specified.

All fines and forfeitures collected under general laws; the net proceeds of property that may come to the State by escheat; the rentals of all school lands and other lands granted to the State, the disposition of which is not otherwise provided for by the terms of the grant or by act of Congress; and the income derived from the permanent school fund, shall constitute the current school fund of the State. The legislature shall provide for the levy and collection of an annual tax upon all the taxable property in the State for the maintenance of the public schools, the proceeds of such tax levy to be added to the current school fund above provided for. The current school fund shall be distributed among the school districts of the State in the proportion that the number of children of school age in each district bears to the total number of such children in the State, and shall provide for the levy and collection of additional local taxes for school purposes. A public school shall be maintained for at least five months in each year in every school district in the State.

Before making the distribution above provided for, there shall be taken from the current school fund as above created, a sufficient reserve to be distributed among school districts in which the proceeds of the annual local tax, when levied to the limit allowed by law, plus the regular quota of current school funds allotted to said district, shall not be sufficient for the maintaining of a school for the full period of five months, and this reserve fund shall be so distributed among such districts as to enable each district to hold school for the said period. The legislature is authorized to provide by law for the organization and operation of drainage districts and systems.

Sec. 2. General property taxes.—All real and personal property in the State is subject to State, county, and municipal taxation except as otherwise specifically provided. Improvements upon lands leased from the State for grazing, agricultural or mining purposes are taxable.

The following property is exempt from taxation:

(1) Property of the United States and of the State of New Mexico, counties, cities, towns, and other municipal corporations thereof when devoted entirely to public use.
(2) All public libraries.
(3) Grounds, buildings, books, papers, and apparatus of literary, scientific, benevolent, agricultural, and religious institutions and societies, when devoted exclusively to the proper objects of such institutions and not leased or rented or otherwise used for pecuniary profit.
(4) Irrigating ditches, canals, and flumes belonging to communities and used exclusively for irrigating lands without any charge or compensation for the same or for the water therefrom. All the necessary work and charges to keep same in repair.
(5) Cemeteries not held and used for pecuniary profit.
(6) The sum of $900 to each head of a family or widow having children.
(7) Uniforms, arms, and equipment of the National Guard.
(8) Property to the value of $2,000 of every honorably discharged soldier, sailor, mariner, and Army nurse and the widow of every such soldier, sailor, or mariner who served in the armed forces of the United States at any time during the period in which the United States was regularly and officially engaged in any war (Session Laws, 1923).

Sec. 3. Assessment.—It is the duty of every person, firm, association, or corporation in each year to make a list, under oath, of all property subject to taxation of which he or it is the owner or has control or management, but in no case is he or it to fix the value of such property or any portion thereof, as it is the duty of the county assessor to fix the valuation for the purpose of taxation of all property contained in such list or of which he may otherwise obtain knowledge, at the full value thereof. All tax lists must be submitted by the taxpayer to the assessor not later than the first business day of February except in the case of livestock and farm products which must be reported not later than April 30. If any person shall fail to render a true and complete list of his property, the assessor shall make such list according to the best information he can obtain, and such person shall be liable to a penalty of $25 per cent upon all the tax levied against his property. If any

1 The county assessor is elected every two years, and may appoint one or more deputy assessors to assist him in assessing the property in his county.
person shall knowingly make a false or defective list of his property, he shall be liable to a penalty of 25 per cent upon the full amount of all taxes levied against him and his property, and shall also be deemed guilty of perjury and punished accordingly.

Livestock. Livestock brought into the State must be listed with the assessor within 20 days after their arrival, and shall be assessed and taxed in the county in which found. All cattle, horses, sheep, goats, and other livestock and farm products are listed and assessed in the county where they are located on the 23rd day of April of each year. All other property, both real and personal, is listed, assessed, and taxed in the county in which it is situated on the 1st day of January of each year.

Livestock stocks are assessed at the average value for the year ending December 31.

Property of firms and corporations. The property of every firm and corporation must be assessed in the county where the property is situated and in the name of the firm or corporation. Such firm or corporation shall pay the tax but may charge the same to its partners or stockholders according to their respective interests or shares.

When the assessor shall have fixed the value of property in any list, it is his duty to mail a notice to the owner or agent informing him of the valuation fixed and that the county commissioners will sit as a board of equalization on the first Monday in May of each year to hear complaints.

State tax commission; members; duties. The State tax commission, consisting of the chief tax commissioner who is president of the commission, and two associate commissioners appointed by the governor by and with the advice and consent of the Senate for a term of six years, exercises general supervision over the administration of the assessment and tax laws of the State, over boards of equalization and all officers having power to levy and assess, to the end that all property subject to assessment shall be placed upon the tax rolls and assessed at its actual value; advises and assists assessors, county boards of equalization, and all other tax officers; and may require any person, corporation or association to make reports to the commission containing such information in respect to capital, debts, assets, and liabilities, with a description of property, earnings, operating and other expenses, taxes, and other charges, and any other facts that may be necessary to enable the commission to determine the actual value of the property.

Assessment of public service corporations by tax commission. The State tax commission assesses, from annual reports and such other sources of information as may be available, the actual value of all property belonging to or leased by railroads, telegraph, telephone and transmission companies, and all the property within the State of private car, freight car and sleeping car companies. The real estate of such companies is taxed the same as other real estate in the place where located. The commission assesses the proportion of the rolling stock of these companies which they use within the State on the basis of the proportion of car miles traveled in the State to the total mileage covered during the year. The commission calls for such reports from the companies as may be necessary to fix the valuation, and levies a tax at the average rate of taxation on property for State purposes. This average rate is computed by adding for each year the State, county, town, village, school district and other general taxes except special assessments and taxes on specific classes of property and dividing the amount by the total assessed valuation of the State as shown by the tax rolls for such year.

Banks, trust or mortgage loan companies. The stockholders of every bank, trust or mortgage loan company in the State are assessed and taxed on the value of their shares of stock in the county, school district, city, town or village where such company is located, whether such stockholders reside in such place or not, and are assessed in the name of the bank, trust or mortgage loan company as the agent of the shareholders. The bank or company is required to make a report of the stockholders and the condition of the bank or company, upon which the tax may be determined. Real estate of such bank or company is assessed and taxed as other real estate in the place where located. The tax commission deducts the assessed valuation of real estate from the aggregate amount of capital,
surplus or reserve fund and undivided profits, and the remainder,
less the amount of surplus on hand to a sum equal to 50 per cent of
the capital stock (1923 Session Laws) is taken as the basis for the valua-
tion of such shares in the hands of stockholders. Shares of capital
stock of national banks not located in the State or held in the State
are not required to be listed.

The commission assesses mutual building and loan associations for
taxation with the amount shown by statements furnished by the
associations to have been paid into the association up to the first day
of January upon outstanding shares of stock less the amount shown by
the statement to have been loaned to the shareholders, and neither
the association nor the stockholders are liable to other taxation upon
the shares or stock or the mortgages owned by the associations upon
real estate listed for taxation by the owners thereof.

From annual reports and statements and such other information as
may be available, the commission ascertains and determines the
average valuation of the average annual output of productive mineral
property less the actual cost of production, during the period of five
years or so much thereof as the property has been in operation, next
preceding the year in which the return is made.

Each assessor is required to place the actual values of such properties
as are assessed by the State tax commission and certified to him by
the commission, upon the assessment roll of his county for the year
for which such values are determined, and taxes are levied thereon in
the same manner as in the case of other property.

Property which was omitted from previous assessments may be added
to the roll but not for a longer period than five years during which it
was omitted.

Sec. 4. Equalization.—The board of county commissioners, con-
sembling of three members elected for a term of 2 years, is empowered
to apportion and order the collection of taxes, and constitutes a board
of equalization, for the revision, correction and completion of the
assessment rolls. It may at its meeting on the first Monday in May
supply omissions in the assessment roll, and for the purpose of equaliz-
ing the same may increase, diminish or otherwise alter and correct
any assessment or valuation except where such valuation is fixed by
law or by the State tax commission. Appeals from changes made
by the board may be heard by the board beginning on the first Monday
of June. It is the duty of the county board of equalization to complete
the revision, correction and equalization of the assessment rolls, and
deliver the same to the assessor on or before the second Monday in
June.

The State tax commission at its annual meeting in July hears and
determines all appeals from the action of the county board of equaliza-
tion of any county.

Sec. 5. Tax rates.—The maximum rate of taxation to be levied
for all State purposes and uses including the educational, penal and chari-
table institutions may not exceed 54 mills on the dollar of assessed
valuation of property subject to taxation in the State.

It is the duty of the State tax commission to make an order or levy
of all necessary State taxes and to certify the rates thereof to the board
of county commissioners of each and every county on or before the
first Monday in October.

An annual State tax is levied on property in such amount as may
be necessary to provide funds to pay the interest and principal of
bonds issued in the amount of $900,000 for construction of an addition
to the State capitol building, such bonds being payable in not more
than 30 years and bearing interest at 4 per cent.

The State imposes an annual tax of not to exceed 1 mill for the high-
way fund.

A bond issue of $2,000,000 for the construction and improvement of
State highways for which Federal aid is received, has been authorized.
Such bonds being payable within 30 years and bearing interest at 4 per
cent. To provide for the payment of interest and principal of these
bonds, an annual ad valorem tax on all property in the State is levied.

A special tax of 31 mills is levied on all cattle, horses, mules, and asses
annually for the eradication and extirpation of contagious and infec-
tious diseases among cattle, horses, mules, and asses.
290 TAXATION AND REVENUE LAWS—NEW JERSEY.

A special tax on sheep fixed by the sheep sanitary board at not to exceed 1 cent on the dollar of assessed value is levied annually.

The maximum rate of taxes to be levied for all county purposes and uses excepting special school levies, general school tax levies, and special levies on specific classes of property may not exceed 5 mills on the dollar, but a tax of not exceeding 2 mills on the dollar may be levied for the construction and maintenance of State highways, such levy not being within the State or county limitations heretofore fixed. The maximum rate of tax to be levied for all general county school purposes and uses may not exceed 18 mills on the dollar.

The county commissioners shall at the time of the levy of other taxes for county purposes each year levy a tax of not less than 1 nor more than 2 mills on the dollar of the assessed valuation of all property subject to taxation sufficient to produce the total amount required for county roads and bridges.

Counties are required to levy annually such tax in addition to all other taxes as may be necessary to pay the principal and interest of bonds issued for road and bridge purposes. Such bonds bear interest at not to exceed 5 per cent and are payable within 30 years, but the total aggregate indebtedness shall not exceed 4 per cent of the taxable property of the county. The county commissioners shall levy a county road tax of not exceeding 2 mills. Thirty per cent of the county road tax levied on taxable property within the corporate limits of a city, town, or village is apportioned to such city, town, or village for street paving and improvements.

In order to provide funds for the construction and improvement of public highways and to meet the provisions of the Federal aid road act, the county commissioners of each county have been directed to levy a special tax of 2 mills on each dollar of assessed valuation of all property subject to taxation for each of the years 1921 and 1922, and not to exceed 1 mill for each of the years 1923, 1924, and 1925.

For the "County survey fund" there is an annual tax of not to exceed 2 mills on the dollar of assessed valuation of all property in the county; for support of paupers, not to exceed one-half of 1 mill; and for the "Hog cholera fund," a tax of 3½ mills on the dollar of assessed valuation of all hogs in the county.

The board of county commissioners may make the following annual levies:

1. For certain purposes: For current expenses of county, not to exceed 5 mills for judgments, not to exceed 2 mills courthouse and jail building, not to exceed 5 mills; repairs to same, not to exceed 2 mills additional quarters to jail, if necessary, not to exceed 5 mills. In case any county commissioners in county jail, not to exceed 4 mills maintaining district courts in county, such amounts as may be necessary.

2. Special tax on orchard lands: A special tax of not exceeding 5 mills on the assessed value of orchard lands and lands upon which are grown commercial trees, shrubs, and vines, and upon lands used for nurseries. This tax is credited to the expense account of the county board of horticultural commissioners in making inspections and preventing diseases.

3. County health fund. A tax of not to exceed one-half of 1 mill for the "County health fund".

4. Flood prevention: A tax of not exceeding 1½ mills on property five miles from either side of a stream for "flood prevention."

5. Street sprinkler: The cost of street sprinkling in unincorporated towns may be assessed by the county commissioners against the abutting landowners.

6. Drains in unincorporated towns: In unincorporated towns the county commissioners may cause the construction of drainage systems and assess the cost thereof upon property in such town or villages at not exceeding one-half of 1 per cent of the total assessed valuation.

7. Tax on artesian wells: Annual tax on artesian wells, not to exceed $1 per annum for well used for domestic purposes, not to exceed $2 for pumping plant, but not to exceed $10 per annum for any deep artesian well.

8. Tax on beer: A special tax of 7 cents, in addition to regular levy, on each colony of bees for the expenses of the county inspector of bees and apiaries.

It is the duty of the board of county commissioners of each county at a meeting held on the first Monday in October to make and order all levies of the necessary taxes for the ensuing fiscal year which shall be entered of record and certified to the county assessor.

No county, city, town, or village or school district shall in any one year make tax levies which will in any such county, city, town, village, or school district, produce on the face of the tax roll an amount more than 5 per cent in excess of the amount produced on the face of the tax roll by tax levies therein during the preceding year except as otherwise provided by law.
Should the amount desired to be produced by tax levies be more than 6 per cent greater than the amount produced by tax levies in the year preceding, such fact must be set forth in the form of a special written request filed with the State tax commission. In case the tax commission approves such proposed increase, it specifically authorizes the same; if it disapproves, it so states with its reasons therefor, and its decision is final.

No county or incorporated city, town, or village may ever become indebted to an amount in the aggregate, including existing indebtedness, exceeding 1½ per cent of the actual value of the taxable property within such county, city, town, or village.

On or before the first Monday in October of each year the city council or board of trustees shall make an order and levy of taxes for all municipal purposes and certify the same to the county commissioners. Such levies must conform to and be within the budgets or estimates for such year as approved by the State tax commission. The maximum rate of tax to be levied for city, town, or village purposes and uses may not exceed 5 mills on the dollar.

Municipalities may levy a tax of not to exceed 1 mill for park purposes and a tax of not to exceed 1 mill for public libraries.

If electors approve, municipal corporations may issue bonds payable in 10 to 30 years for public improvements, but the total indebtedness shall not exceed 4 per cent of the assessed valuation of property in the city or town. For paying the interest and providing a sinking fund, an annual tax of not to exceed 3 mills on the dollars shall be levied.

Cities, towns, and municipalities may levy a special tax of not to exceed 1 mill to provide a special fund out of which to pay for construction of sidewalks, paving, grading, sewer, gutters, or other improvements on any street or public way abutting on land owned by the municipality.

In incorporated cities, the cost of street sprinkling is assessed against abutting landowners, and the costs of improvements are assessed against lands according to benefits received.

Incorporated villages may levy a tax of not to exceed one-half of 1 per cent in any one year upon the taxable property of the village for defraying the expenses of the village government.

Towns and villages may levy a tax of 5 mills on the dollar for the purpose of constructing and repairing public wells, cisterns, and reservoirs for the supplying of water, such tax being exempted from the tax limitation placed on towns and villages.

Sec. 1. Collection.—The county treasurer is ex officio tax collector of State county, and municipal taxes, and the assessment roll when delivered to him properly verified by the affidavit of the county assessor and properly certified by the county commissioners constitutes his authority to collect the taxes therein set forth.

No personal demand for taxes is necessary, but it is the duty of every person subject to taxation to call upon the county treasurer and make payment of his taxes before the same become delinquent.

Whenever taxes levied upon real estate or personal property become delinquent it shall be lawful for the county treasurer to collect the same by distraint and sale of the personal property of the person owing the tax.

All taxes levied upon real estate are a lien thereon from the 1st day of January of the year in which the levy is made and continue as such until paid or foreclosed by sale. Taxes levied on all property are a personal obligation of the owner and a personal judgment may be rendered against him therefor.

On December 31 of each year, if taxes levied in that year shall not have been paid, one-half thereof becomes delinquent, and on June 1 following, if not paid, the remaining one-half becomes delinquent, and such taxes from the respective dates of delinquency bear interest at the rate of 1 per cent per month until paid or foreclosed by sale. Fifteen days after any tax becomes delinquent and unpaid, there is added thereto by the county treasurer a penalty of 5 per cent of the amount, and thereafter the 1 per cent interest is computed upon the tax and penalty.
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Redemption of property sold. Real estate sold for taxes may be redeemed by the owner within three years from date of sale. Personal property sold for taxes is not redeemable.

Poll tax for school purposes. 

SEC. 7. Poll and road taxes.—A poll tax of $1 is levied upon all able-bodied male persons of the age of 21 years or over for school purposes.

(Note.—The legislature at its 1923 session raised the amount to $2 and made the law applicable to all persons between the ages of 21 and 60 years.) Every able-bodied male person between the ages of 21 and 60 years is required annually to pay to the county road board a road tax of $3 or in lieu thereof to labor on the public roads three days.

Road tax. All able-bodied male persons under 60 years of age residing within six miles on each side of a stream or river causing flood damage may be required to work not more than five days in any calendar year or to pay in cash the sum of $1.50 per day for each day’s service required, the amount so collected being paid into the county flood fund. The Commissioners of community ditches in lieu of labor may accept not more than $1.50 per day for one person’s labor or $3 per wagon, scraper, or plow with team of horses and man per day.

Firemen exempt. Firemen are exempt from poll and road taxes.

Poll tax in cities and towns. In cities and incorporated towns each able-bodied male citizen between 21 and 60 years of age may be required to pay a poll tax of not to exceed $1, or to do a certain amount of labor in lieu thereof.

In unincorporated towns and villages. Every able-bodied male over the age of 18 years is subject to one day’s work or payment of $1 in cash to keep cleanliness in unincorporated towns and villages.

Estates exempt from tax. 

SEC. 8. Inheritance tax.—The estate of every deceased person to the amount of $10,000, when such estate passes to his or her parent or parents, lineal descendants, legally adopted child, lineal descendants of any legally adopted child, the wife or widow of a son, the husband of a daughter, or the brother or sister of the decedent, and in addition all gifts of paintings, pictures, books, engravings, bronzes, curios, bric-a-brac, arms and armor and collections of articles of beauty or interest made by will to any corporation or institution located in the State for free exhibition and preservation for public benefit; also every estate not exceeding $500 in amount or appraised value passing to other kindred or strangers in the blood or to a corporation, association or society, shall be exempt from the payment of any succession tax.

Tax on lineal inheritances. All estates which pass by will or inheritance or by other statutes to the parent or parents, husband, wife, lineal descendants or legally adopted child of the deceased person are liable to a tax of 1 per cent of its value for the use of the State. Any such estate or interest which shall pass to collateral kindred or to strangers in the blood or to any corporation, voluntary association or society shall be liable to a tax of 5 per cent of its value. All executors and administrators are liable for such tax with interest thereon at the rate of 10 per cent per annum from the time when such tax becomes due until paid.

Collateral inheritances, 8 per cent. 

Kinds of property subject to tax. Property subject to the inheritance tax includes all real estate and tangible personal property within the State, intangible personal property including money on deposit within the State, all intangible personal property including bonds, securities, shares of stock and choses in action, the evidence of ownership of which shall be actually within the State, shares of capital stock or registered bonds of all corporations organized and existing under the laws of the State, the certificates of which stock or bonds shall be without the State, where the laws of the State or country in which the decedent resided shall at the time of his decease impose a succession or inheritance tax upon the shares of capital stock or registered bonds of all corporations organized and existing under the laws of such State or country, held under such conditions at their decease by residents of this State.

Estates of non-residents. The amount of property of estates of nonresidents which is exempt is only that proportion of the whole exempted amount which is provided for the estates of resident decedents, which the amount of the non-resident's estate, actually or constructively in New Mexico, bears to the total value of the nonresident's estate wherever situated.

Exercise of powers of appointment. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property, all property under such appointment when made shall be deemed to be taxable, and
Whenever any person or corporation possessing such power shall fail or omit to exercise the same within the time provided for in whole or in part, the passing of such property taxable under the laws of the State shall be deemed to take place to the extent of such failure or omission.

All taxes shall be paid to the State treasurer for the benefit of the general revenue fund by the executor or administrator within 12 months of the qualification of such executor or administrator, but such time for payment may for good cause shown be extended for a further period of 12 months.

Sec. 9. Corporation taxes.—Every domestic or foreign corporation for profit engaged in any business in the State is required to pay into the State treasury on or before November 30 annually a State franchise tax to be determined and assessed by the State tax commission in addition to the property tax and other taxes and fees.

Every corporation must file a report from which, as well as from other sources of information, the commission can determine the amount of the authorized capital stock and certify to the State auditor the amount of the franchise tax to be paid by the corporation at the rate of $10 for each $100,000 or fraction thereof of its authorized capital stock as determined by the commission. In the case of foreign corporations, the tax is based on that portion of the authorized capital stock which is represented by property and business done in the State as determined by the commission. The commission notifies the corporation of the amount of tax to be paid, and if it is not paid by November 30 a penalty of 5 per cent is added and the amount of tax and penalty bears interest at the rate of 18 per cent per annum until paid.

Every insurance company except domestic mutual, cooperative or assessment associations must pay annually on or before the first day of March of each year to the State bank examiner 2 per cent of the gross amount of premiums received or contracted for from business done in the State for the last preceding year ending December 31, less returned premiums and reinsurance in admitted companies, and no other tax shall be levied upon such companies except upon real estate held by them. All taxes so received from fire insurance companies are credited to the fire-protection fund which is distributed to the incorporated cities, towns and villages maintaining organized fire departments.

Agents securing indemnity contracts of insurance from companies not authorized to do business in the State pay a tax of 5 per cent of the gross premiums received.

The State tax commission on the first Monday in November reports to the State treasurer the amount of gross receipts of express companies (as determined from reports filed by the companies with the commission) derived from business done in the State for the year ending December 31 preceding. It is the duty of the State treasurer annually in the month of December to charge and collect from each express company a sum in the nature of a State tax to be computed by taking 5 per cent of the amount fixed by the State tax commission as the gross receipts of the company for business done within the State for the year ending December 31 preceding and certified to the State treasurer. This tax is in lieu of all other taxes upon the properties of such companies except real estate and improvements which are taxed the same as other property.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes and fees are imposed as follows:

1. On certain business activities—

Coal oil, annual license to produce or refine, $50, to sell, wholesale $25, retail, $1.
Gasoline, annual license tax on distributor of, $25 for each station or place of business, retail dealer, $5 for each place of business. An excise tax of 1 cent per gallon is levied upon the sale of gasoline.

2. On occupations and professions—

Accountant, certified public, examination, $25, admission from another State without examination, $50.
Attorney at law, examination or admission on certificate, $25
Chiropractor, filing application for examination, $10, examination and license, $15 additional, reciprocal certificate of county receiver of deeds, $2, reciprocal license, $2.
Dentist, examination, $25, issuance of license or duplicate, $10, annual registration, $5.
Embalmers, examination, $25, annual registration, $2.
Nurse, registration certificate of trained, $2.50.

Penalty for delinquency in payment of tax.

Gross premium receipts tax on insurance companies.

Agents securing indemnity contracts.

State tax on gross receipts of express companies.

State licenses.

On business activities.

Occupations and professions.
TAXATION AND REVENUE LAWS—NEW MEXICO.

Optometrist, examination, $10; issuance of certificate, $5; recording certificate in office of county clerk, 50 cents; reissue of certificate, $1; annual renewal, not to exceed $2.

Osteopath, examination, $25; recording in office of county clerk, $1.50.

Pharmacist, examination and registration, $10 and $5 for third examination if necessary; annual renewal, $3.

Physician, examination, $25.

Surveying, license certificate, $5.

Miscellaneous.

3. Miscellaneous licenses—

Bulls, bears, and tigers: Registration, $2; inspection fee not to exceed $5.

Cattle, horses, mules, asses, and neat cattle: for shipment, inspection fee, 3 cents per head.

Fish and game licenses: Nonresident fishing license, $5; resident, $1. Special nonresident license issued between April 1 and November 1 and applicable only in waters of Don Juan and Ruste Lake, $5. Nonresident bird license, $1.50; big game, nonresident license, $25; resident, $15. Big game and bird license, nonresident, $30; resident, $22.50. Permit to transport out of State 1 deer and not to exceed 3 turkeys, $1.25. Permit to transport out of State any shipment of quail, doves, ducks, geese, or fish, $1.25. Permit to retain abandoned young wild game animals, $1.25. Duplicate of any license or Permit, $1. License for private parks, lakes, and preserves. For each permit to capture or exchange, $1. Outlawed park, 2 year license, $15; renewal of same, $10. Park, 10 year license, $50; renewal of same, $25. One lake, 2 year license, $10; renewal, $5; each additional lake, 1-year license, $5; renewal, $2. One lake, 1-year license, $2; renewal, $1. Each additional lake, 1-year license, $10; renewal, $5. For each certificate, license, or permit not otherwise provided for, $1.

Fraternal benefit society: Annual license, $5. Foreign society, annual fee, $2. Fraternal benefit societies are non-profit and charitable institutions and all their funds are exempt from taxation other than taxes on real estate and office equipment.

Hides: Inspection before shipment. 10 cents each.

Motor vehicles: Annual registration, motor vehicles, 40 cents per horsepower; trucks, 60 cents per horsepower; motorcycles, $3. Dealer's annual license, $25 and $5 for additional number plate. If registration is made after June 30, one-half of above fees are collected. Tourist's license, $3. Duplicate number plates, $1. Recording transfer of ownership of motor vehicle, $1. All fees collected are deposited to the credit of the State road fund. Cities, towns, and villages may license the use of motor vehicles for hire. Sherry, imported or exported: Inspection fee, 5 cents per head; brands, recording, $1; imported for growing, 5 cents per head.

Stocks and jacks: Inspection fee not to exceed $5: issuance of certificate, $2; re-examination every three years, $2; transfer certificate, 50 cents.

4. Fees collected and paid into the State treasury—

Banks: Examination by State bank examiner, $25 and an amount equal to one-half of 1 per cent of the total loans and discounts of the bank examined on the date of examination but in no case to exceed $75. Not more than two examinations are required in any calendar year.

Brands: Recording, for horses, mules, asses, and neat cattle, 50 cents; certified copy of brand, 50 cents.

District court clerks: Numerous fees collected by, are paid over quarterly to the State treasurer.

Foreign building and loan association: Filing financial statement, if capital does not exceed $1,000,000, $200, and an additional fee of one-fourth of 1 per cent of its authorized capital stock in excess of $200,000. Filing annual statement, $25. Annual license to do business in State, $2 for each $1,000 of assets.

Insurance companies except domestic mutual, cooperative, or assessment associations: For filing certified copy of articles of incorporation, $50; power of attorney and statement preliminary to admission, $50; copy of charter or deed of settlement and for examination preliminary to admission, $50: copy of charter or deed of settlement and for examination preliminary to admission, $50: copy of certificate of comparison and 20 cents per page of registered names; certifying copies of poll books, $1 for certificate of comparison and 50 cents per page of registered names; certifying copies of poll books, $1 for certificate of comparison and 75 cents per page of each page of copy, certifying to authority, notaries public, $1; transferring authority of notary public from one county to another, $1. Issuing duplicate commission to notary public, $1; recording all official and bank depository bonds when contents do not exceed 15 folios of 100 words each, $3.50, and 15 cents for each additional folio of 40 words over 15 folios; filing all oaths of office, $1; administering oath and affixing seal, 50 cents; recording and indexing all papers other than official bonds, 25 cents for first folio of 100 words and 15 cents for each additional folio of 100 words; searching the legislative records, laws, journals, executive records, 50 cents for each hour required; comparing a copy of any law, resolution, document, or paper with the original or with certified copy of such original on file in
his office, 5 cents for each folio of 100 words. For each certificate and seal, $1; filing oath and issuing commission to commissioner of deeds, $5, filing emblem of political party, $1, certifying to appointment, election, authority, signature, and seal of any county, district, or State officer, $1; for certificates not otherwise mentioned above, $1. Filing and recording trademarks, trade names, and labels, $5. Issuing commission to notary public, $2.50. For issuing license to itinerant vendor, $2.

State bank examiner. For each copy for process for insurance company, $2. Fraternal, religious, and benevolent societies, filing annual statement, $1.

Statutory tax. Whenever any State imposes higher taxes, fees, licenses, and penalties upon New Mexico companies doing business in such State, like amounts shall be imposed upon companies of such State when doing business in New Mexico.

State corporation commission. For certification of incorporation of domestic corporations, 10 cents for each $1,000 of total amount of capital stock authorized, but not less than $25. Certificate of increase of capital stock of domestic corporation, 10 cents for each $1,000, but not less than $25. Certificate of consolidation and merger of domestic corporations, 10 cents for each $1,000 of capital stock beyond the total authorized capital stock of the corporations consolidated or merged, but not less than $20. Certificate of authority of foreign corporations to do business in State, if capital stock is $250,000 or less, $25, over $250,000 and not exceeding $5,000,000, 10 cents for each $1,000, but not more than $250, over $5,000,000 and not exceeding $10,000,000, 10 cents for each $1,000, but not more than $500, over $10,000,000 and not exceeding $30,000,000, same, not over $750, over $30,000,000 and not exceeding $75,000,000, same, not over $1,000; over $75,000,000 and not exceeding $100,000,000, same, not exceeding $2,000,000, over $100,000,000, $5. Foreign corporations without capital stock or with stock not having any par value pay $50 for a certificate to do business. Increase of capital stock of foreign corporations, same fees as original, but not more than $500. Extension or renewal of corporate existence of any foreign corporation, $2. Change of name, nature of business, or certificate of incorporation other than increase of capital stock, decrease of capital stock, increase or decrease of par value or number of shares for both domestic and foreign corporations, $20. Dissolution of corporation or change of principal office, both domestic and foreign, $5.

Annual report, statement of suspension of business or proof of publication, $1. Filing all other certificates required by law, $3. For furnishing copies of certificate of incorporation or other certificates of corporations, 10 cents per folio of 100 words or fraction thereof for certifying same, $1 for each certificate under seal. Issuing certificate as to organization or compliance with laws, $2. Filing certificate of incorporation of any religious or charitable association or society or other corporation having no capital stock and not organized for pecuniary profit, $1.

Securities, sale of. Registration of each agent, $5 annually, filing statement concerning securities to be sold within bank examiner's office, $2. Examination and assessing fee for each $1,000 of total amount of capital stock authorized, but not less than $15. For each copy for each day in addition to expenses of examiner, filing quarterly financial statement with State bank examiner, $2.50.

State engineer. Filing and examining application for permit to appropriate water, $10 if amount claimed does not exceed 5 cubic feet per second, and $1 for each cubic foot of water in excess of 5. Filing and examining application for permit to appropriate water for storage of flood waters, $10 for each 1,000 acre feet or fraction thereof of storage capacity. Filing and examining application for permit to appropriate water for power purposes only, $10 if quantity does not exceed 5 cubic feet of water per second of time and an additional charge of 25 cents for each cubic foot of water per second in excess of 5. Recording and issuing any permit, certificate of construction or license to appropriate, $7. Filing any miscellaneous water right instrument or copy of any document recorded in his office, $1 for first 100 words or fraction thereof, and 15 cents for each additional 100 words. Filing any other paper necessarily forming part of the permanent record of a water-right application, permit or license, $1; examining in connection with any water rights application the plans and specifications for dam, $1 for each $1,000 or fraction thereof of the estimated cost of such dam. Filing or recording plat of dam or water conduit, $10 where the capacity does not exceed 50 cubic feet of water per second, and $10 for each additional 50 cubic feet or fraction thereof per second of time. For blue prints of any map or plan showing an application for permit to appropriate water, $2 for each sheet thereof. For issuing a permit for extension of any dam site, $10, inspecting dam sites or construction work as required by law, $10 per day and actual traveling expenses. For ratifying deeds, $10 per day and actual traveling expenses. Filing and approving bond, $1, recording opinions of the court and copying any record or paper, 10 cents per folio of 100 words.

One-half of the following county license fees is credited to the general school fund and the other half to the current expense account of the county:

- Bond of county officer, recorder, $2.50. Precinct officer, $1.
- Chattel mortgage, recording, $1.50 for not exceeding 10 folios of 100 words each, and 15 cents for each additional 100 words. Filing any other paper necessarily forming part of the permanent record of a water-right application, permit or license, $1; examining in connection with any water rights application the plans and specifications for dam, $1 for each $1,000 or fraction thereof of the estimated cost of such dam. Filing or recording plat of dam or water conduit, $10 where the capacity does not exceed 50 cubic feet of water per second, and $10 for each additional 50 cubic feet or fraction thereof per second of time. For blue prints of any map or plan showing an application for permit to appropriate water, $2 for each sheet thereof. For issuing a permit for extension of any dam site, $10, inspecting dam sites or construction work as required by law, $10 per day and actual traveling expenses. For ratifying deeds, $10 per day and actual traveling expenses.

- Supreme court clerk. For entreating each cause upon the docket, $1; issuing and approving bond, $1, recording opinions of the court and copying any record or paper, 10 cents per folio of 100 words.

County license fees: manufactured goods or sale; jewelry, wares or merchandise, for a license for sale of any manufactured goods, jewelry, wares or merchandise, if traveling on foot or with one horse, $2.50 annually; with two horses, $3.00, on carriage, $15; if trading in any other manner, $3.50; if doing business in any building, structure, tent, car, stationary vehicle, store room or other place, $5.50.
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The assessor and county clerk each receive a fee of 50 cents for ascertaining and making out licenses.

Municipal corporations may license and tax.

Auctioneers' and county clerk fees.

The assessor and county clerk each receive a fee of 50 cents for ascertaining and making out licenses.

Municipal license taxes.

CITIES, TOWNS, AND VILLAGES MAY LEVY AN OCCUPATION TAX UPON GARAGES, MACHINE SHOPS, AND ALL OTHER BUSINESS OCCUPATIONS OR PROFESSIONS. SUCH TAX SHALL NOT EXCEED $1 PER ANNUM FOR EACH $1,000 VOLUME OF BUSINESS DONE PER ANNUM, BUT A MINIMUM TAX OF 50 CENTS MAY BE LEVIED IN ANY CASE.

Local license taxes on occupations and professions.

SEC. 11. NO INCOME TAX.—THERE IS NO INCOME TAX IN NEW MEXICO.

No income tax.

ESTIMATES OF SCHOOL EXPENSES.

SEC. 12. SCHOOL REVENUES.—IT IS THE DUTY OF THE SCHOOL DIRECTORS TO PREPARE AN ANNUAL BUDGET ESTIMATING THE EXPENSES NECESSARY TO MAINTAIN THE PUBLIC SCHOOLS, AND TO MAKE AND CERTIFY TO THE BOARD OF COUNTY COMMISSIONERS AN estimate of the amount of funds necessary for school purposes for the ensuing year.

Counties.

THE BOARD OF COUNTY COMMISSIONERS ANNUAL LEVIES AND COLLECTS A TAX OF ONE-HALF OF 1 MILL ON THE DOLLAR UPON ALL TAXABLE PROPERTY IN THE COUNTY FOR THE MAINTENANCE OF THE PUBLIC SCHOOLS.

Special district taxes.

A SPECIAL SCHOOL TAX OF NOT TO EXCEED 18 MILLS MAY BE LEVIED IN DISTRICTS OTHER THAN INCORPORATED CITIES, TOWNS, AND VILLAGES, AND 20 MILLS IN SUCH CITIES, TOWNS, AND VILLAGES TO FURTHER PROVIDE THE NECESSARY FUNDS FOR THE CONDUCT OF PUBLIC SCHOOLS OF THE COUNTY, THE BOARD OF COMMISSIONERS LEVIES ANNUALLY A GENERAL COUNTY TAX OF 3 MILLS ON THE DOLLAR UPON ALL TAXABLE PROPERTY IN THE COUNTY.

General county tax of 3 mills.

The proceeds of this tax are placed to the credit of the general county school fund.

COUNTY HIGH SCHOOL TAX.

SEC. 13. DRAINAGE AND IRRIGATION DISTRICTS.—DRAINAGE DISTRICTS MAY BE ORGANIZED AS BODIES CORPORATE, AND THE COSTS OF CONSTRUCTION AND REPAIR MAY BE ASSESSED IN NOT MORE THAN FIFTEEN ANNUAL INSTALLMENTS AGAINST LANDS AND CORPORATIONS ACCORDING TO BENEFITS RECEIVED. BONDS MAY BE ISSUED BEARING INTEREST AT NOT TO EXCEED 6 PER CENT AND RUNNING FOR NOT MORE THAN ONE YEAR FROM THE LAST ANNUAL ASSESSMENT. ASSESSMENTS ARE LEVIED AND COLLECTED THE SAME AS STATE AND COUNTY TAXES.
Irrigation districts may likewise be organized as bodies corporate, and if electors approve, may issue bonds for construction purposes payable in not more than 20 years with interest at not to exceed 6 per cent. These bonds are redeemed from revenue derived from annual assessments upon the real estate of the district. The assessments are levied and collected the same as county taxes. The county treasurer is ex-officio treasurer of the district. For paying for improvements and for expenses of operation and maintenance, the district may fix rates of toll and charges upon all persons using the canals and water for irrigation or other purposes.

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**NEW YORK**

1. **Constitutional provisions summarized.** —The legislature shall not pass any private or local law exempting persons, firms, or corporations from taxation on real or personal property.

Each portion of any debt from time to time contracted, irrespective of the terms of such authorization, shall be paid in equal annual installments, the first of which shall be payable in not more than one year and the last of which shall be payable in not more than 50 years after such debt or portion thereof shall have been contracted. The legislature may from time to time alter the rate of interest to be paid upon any State debt which has been or may be authorized; provided that the rate of interest shall not be altered upon any part of such debt or upon any bond or other evidence thereof which has been or shall be created or issued before such alteration.

The legislature shall annually provide by appropriation for the payment of the interest upon and installments of principal of all debts created on behalf of the State except those contracted under section 2 of this article, as the same shall fall due, and for the contribution to all of the sinking funds heretofore created by law, of the amounts annually to be contributed under the provisions of section 5 of this article. If at any time the legislature shall fail to make any such appropriation, the comptroller shall set apart from the first revenues thereafter received, applicable to the general fund of the State, a sum sufficient to pay such interest, installments of principal, or contributions to such sinking fund, as the case may be, and shall so apply the moneys thus set apart.

The comptroller may be required to set aside and apply such revenues as aforesaid at the suit of any holder of such bonds.

No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed 10 per cent of the assessed valuation of the real estate of such county or city subject to taxation. The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over 100,000 inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year 2 per cent of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

2. **General property taxes.** —These taxes are used primarily for county and local purposes, but are, however, an important source of state revenue. All real property within this State, and all personal property situated or owned within the State, is taxable unless exempt by law.

**Real estate.** —Real estate includes land and all buildings and structures affixed thereto; wharves, piers, and the rights connected therewith; bridges, telegraph lines, wires, poles, and appurtenances; all supports and enclosures for electrical conductors; all surface, underground, or elevated railroads; the value of all franchises, rights, or permission to construct, maintain, or operate the same; all railroad structures; branches, etc., on public roads or grounds; mains, pipes, conduits,
vires, or tanks for conducting steam, heat, water, oil, gas, electricity, or any property or substance, including the value of all franchises, rights, authority, or permission to construct, maintain, or operate the same in, under, above, upon, or through any streets; all trees and underwood growing upon land, and all mines, minerals, quarries, and fossils in and under the same.

A franchise, right, authority, or permission specified in this subdivision is for the purpose of taxation known as a "special franchise." A special franchise is deemed to include the value of the tangible property of a person, copartnership, association, or corporation situated in, upon, under, or above any street, highway, public place, or public waters in connection with the special franchise. The tangible property so included is taxed as part of the special franchise. The term "special franchise" is not deemed to include the crossing of a street, highway, or public place outside the limits of a city or incorporated village where such crossing is less than 250 feet in length, unless such crossing be the continuance of an occupancy of another street, highway, or public place. This subdivision does not apply to an elevated railroad.

Personal property includes chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond, or mortgage, debts and obligations for the payment of money due or owing to persons residing within the State, however secured or wherever such securities shall be held; debts due by inhabitants of this State to persons not residing within the United States for the purchase of any real estate, public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies liable to taxation on their capital as shall not be invested in real estate. Mortgages are not taxable as property, but are subject to the mortgage recording tax.

The following exemptions are authorized:

1. All public property, but property of a municipal corporation outside its corporate limits is not exempt.
2. Lands of any Indian reservation.
3. All property exempt by law from execution other than an exempt homestead.
4. Real property purchased with the proceeds of a pension, bonus or insurance received from the United States government or the State for military or naval service, to the amount of $5,000. Such property is, however, subject to the local school tax and to taxes for streets and highways.
5. Bonds of the State and its civil divisions.
6. Real property of a corporation or association organized exclusively for the moral or mental improvement of men or women or for religious, Bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patrician, historical, or cemetery purposes, or for the enforcement of laws relating to children or animals.

The following exemptions are authorized:

1. Parsonages to the value of $2,000.
2. Personal property of a fraternal association if the net income is used for the free education or relief of members or their families.
3. Real property of agricultural societies permanently used for exhibition grounds.
4. Real and personal property of ministers and priests up to $1,500.
5. Vessels engaged in ocean commerce registered at any port in the State and owned by a resident or domestic corporation.
6. Deposits in savings banks.
7. Intangible personal property except shares of stock of banks or banking associations, and other moneyed capital coming into competition with the business of national banks (amendment by 1826 legislature).
8. Moneys collected by insurance companies used for the payment of assessments or for death losses, or for benefits to disabled members.
9. Stock in an incorporated company liable to taxation on its capital, exempt in the hands of its owners and holders.
10. Personal property in excess of $100,000 of a mutual life insurance company incorporated in the State prior to 1819.
11. Real property from which no income is derived and personal property situated in first-class cities and belonging to a medical society of any county within such city, which society was incorporated under chapter 84, laws of 1819, exemption for any society not to exceed $100,000 in Kings and New York Counties, and $50,000 in any other county.
12. Real property from which no rent is derived and personal property situated in any city of the first class and belonging to an incorporated pharmaceutical society which has been or may be authorized by act of the legislature to establish a college of pharmacy in such city, not exceeding $100,000 in Kings and New York Counties, and $50,000 in other counties.
13. Real and personal property of an academy of music which was purchased with the proceeds of general or popular subscription when it appears that such association has not earned a net annual income.
14. Household furniture and personal effects to the value of $1,000.
15. And containing from 1 to 100 acres planted with trees for forestry purposes, for a period of 25 years.
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23. Bonds, mortgages, notes or similar personal property belonging to a nonresident and sent to or deposited in the State for collection.

24. Further State belonging to a nonresident and consigned to an agent in the State for sale on commission.

25. Moneys of a nonresident in possession of an agent for the purpose of investment. (NOTE.—By chapter 67 of the Laws of 1923, moneyed capital, other than shares of stock of banks or banking associations or trust companies coming into competition with the business of national banks, is made subject to taxation at a flat rate of 1 per cent, computed upon the actual value thereof. Bonds, notes, or other evidences of indebtedness in the hands of individual citizens not employed or engaged in the banking or investment business and representing merely personal investments not made in competition with such business, are not deemed moneyed capital within the meaning of the statute.)

Assessment.—There is in general but one assessment roll for state, county, and local purposes. This is made up in the first instance by the local assessors.

In villages the trustees may act as assessors, or they may appoint some of their own members to act as a committee for that purpose. The voters may at the annual election adopt a proposition for the election of separate assessors. The trustees in first and second class villages may by resolution direct that three assessors be elected for terms of one, two, and three years. At each annual election thereafter one assessor is elected for a term of three years. Town assessors, three in each town, are elected biennially, two for a term of four years, and one for a term of two years. In cities of the second and third class, the office of assessor may be abolished and in lieu thereof a commissioner of assessment and taxation may be appointed by whatever local authority that is empowered to appoint the heads of city departments. The commissioner appoints his deputies and such assistants as are required.

In New York City, there is a board of taxes and assessments, composed of a president and six other persons appointed by the mayor as commissioners. They appoint deputies not to exceed 40 in number. The State tax commission, composed of three commissioners appointed by the governor by and with the advice and consent of the senate for a term of six years, investigates and examines into the methods of assessment within the State, furnishes local assessors with information and instruction to aid them in making assessments, prescribes forms and blanks to be used, assesses and collects the tax on corporations, assesses and collects the tax on transfers of property (inheritance tax); collects the tax on transfers of stock, assesses and collects income taxes, fixes and determines the full value of special franchises and equalizes same with other real property in towns or cities in which such special franchises are situated, administers and enforces the tax on mortgages, administers the laws relating to the licensing of motor vehicles and motor cycles, real estate brokers and salesmen, billiard and pocket billiard rooms and collects the license fees therefor, reviews the work of general supervisors over assessments of property throughout the State, and reviews appeals from decisions of boards of supervisors in the equalization of assessments.

It is the duty of the tax commission to cause an official visit to be made in every county at least once in two years, to inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties, and particularly with respect to the requirement that all property not exempt from taxation be assessed at its full value.

The assessment is made between the 1st day of January and the 1st day of July in towns and in cities unless otherwise provided by their charters or by special acts. The assessment of banks is made on the basis of reports which show their condition on May 1.

(No... By chapter 8 of the Laws of 1923, moneyed capital, other than shares of stock of banks or banking associations or trust companies coming into competition with the business of national banks, is made subject to taxation at a flat rate of 1 per cent, computed upon the actual value thereof. Bonds, notes, or other evidences of indebtedness in the hands of individual citizens not employed or engaged in the banking or investment business and representing merely personal investments not made in competition with such business, are not deemed moneyed capital within the meaning of the statute.)

Classification of cities: First class, 175,000 or more population; second class, 25,000 to 175,000; third class, all others.
Property is assessed at its full value. What this value is has not been defined by statute, but the courts have held it to be the "amount of money the property would sell for at a fair, free, and well advertised sale."

Real estate is assessed as of July 1, in the tax district in which it is situated, and personal property, with few exceptions, at the place of residence of the owners; one exception is the personal property of non-residents having an actual situs in the State and not forming a part of capital invested in business in the State, which is assessed and taxed where situated, unless exempt by law.

Debts owing may be deducted from the full value of the personal property owned.

In general, corporations are assessed upon their capital stock, and the shareholders are not assessable upon their interest. Corporations are required to render reports in detail on or before June 1.

State and national banks pay a tax of 1 per cent on their capital, surplus, and undivided profits without deduction for debt or for funds invested in real property.

The value of "special franchises" subject to assessment in cities, towns, and villages is annually fixed and determined and afterwards equalized with the assessment of other real property in the same locality, by the State tax commission. This assessment is the basis for State, county, and local taxation for the ensuing year.

The assessment of railroads, telegraph, telephone, or pipe-line companies made by the assessors, also all special franchise assessments as equalized, are apportioned by the assessors among the school and other special districts.

SEC. 4. Equalization.—The assessment roll, unless otherwise provided by town or city charters or by special act of the legislature, is completed by the assessors on or before the 1st day of August; it may be seen and examined by any person until the third Tuesday in August, when all complainants may appear before the assessors who sit as a board of review. If, after taking testimony under oath, the assessors are satisfied that a change should be made, they may change any assessment.

In cities, unless specially provided otherwise, by charter or special act, the assessment roll when completed is filed on or before the 1st day of September in the office of the city clerk, to remain for 15 days for inspection.

Unless otherwise provided in charter or by special ordinance, the chief fiscal officer of the city, the legal adviser, and the commissioner of assessment and taxation constitute the board of review to hear and determine complaints in relation to the assessment roll.

The board of supervisors of each county (or a board of three commissioners, two of whom shall be residents of the county and the other a resident of the judicial district in which the county is situated, appointed for a term of three years by the supervisors as a board of equalization) equalizes the assessment of real estate between the different tax districts within the county, and may increase or diminish the aggregate valuations of real estate in a tax district in accordance with an established equalization rule, but may not increase or reduce the aggregate valuation of the county.

The board of supervisors also has the power to correct illegal or erroneous assessments.

Any supervisor may appeal from the action of the board of supervisors in regard to his district to the State tax commission.

The State board of equalization, composed of the commissioners of the land office and the members of the State tax commission, meets on the first Tuesday in June for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the State tax commission, and fixes the aggregate amount of assessment for each county upon which the comptroller computes the State tax.

SEC. 5. Tax rates.—The amount of State taxes to be raised is apportioned among the counties by the comptroller (elected for a term of two years) on the basis of the assessment as equalized by the State tax commission.
board of equalization. The rate is expressed in mills on the dollar. The amount required from each county, as determined by State equalization, is levied, together with the local taxes, by the supervisors upon the assessments as equalized by them.

There was imposed for the fiscal year beginning July 1, 1922, taxes aggregating 1 3000 mills on each dollar of real and personal property in the State subject to taxation, and paid by the several county treasurers into the State treasury to the credit of the general fund, to be held for the purposes specified as follows:

State debt: For services relating to the State debt, including the annual contributions to sinking funds for the amortization of the principal debt, the redemption of State bonds, and the interest on debt, at the rate of 1 3000 of a mill. For services relating to the State debt, including the annual contributions to sinking funds for the amortization of the principal debt, the redemption of State bonds, and the interest on debt, at the rate of 1 3000 of a mill.

Schools: For the support of the common schools, including the payment of district and teachers' salaries, the salaries of superintendents and school visitors, and the payment of salaries of teachers in public schools of the State, one-half of 1 mill (N.G.). A State bond is an amount not to exceed 600,000 for payment of State debt, including the annual contributions to sinking funds for the amortization of the principal debt, the redemption of State bonds, and the interest on debt, at the rate of 1 3000 of a mill.

A State bond is an amount not to exceed 600,000 for payment of State debt, including the annual contributions to sinking funds for the amortization of the principal debt, the redemption of State bonds, and the interest on debt, at the rate of 1 3000 of a mill.

State bond issue for soldiers' bonuses: held unconstitutional.

Payment of State tax to State treasurer by county.

The county treasurer of each county is required, after retaining his fees at the rate of 1 per centum, which shall not, however, in any case exceed $1,500 for all taxes for State purposes, including schools, to pay the State tax to the treasurer of the State, as follows: One-third of the State tax, exclusive of the State tax for schools, on or before the 15th day of February, one-third thereof on or before the 15th day of April, the balance thereof on or before the 15th day of May in each year, and to notify the comptroller of such payments.

County tax rate.

Public library.

By a majority vote at any election, any county may establish a county public library, and may levy annually a tax of not more than 1 mill nor less than one-third of a mill upon each dollar of the assessed valuation of the taxable property of such county, but such tax shall not be less than one-half of a mill nor $100,000,000 to provide buildings or rooms and to equip and maintain such library.

Hospitals.

Any county, town, city, or village may assess, levy, and collect such sums of money as may be necessary for the establishment and maintenance of public general hospitals.

Memorials.

Any county may provide for the erection of public monuments or memorials in commemoration of soldiers, sailors, marines, and nurses who served in the wars of the United States, but no taxation shall be levied in cities, towns, or villages in such county which have provided similar memorials out of their own funds.

County road bonds.

A county may issue bonds for construction and improvement of county roads, payable within 20 years with interest at not to exceed 5 per centum.

Municipal tax rates.

The rate for municipal purposes is limited in certain cities by charter; in some it is limited by statute, and in others it is fixed by the various municipal authorities. In New York City it is fixed by the board of aldermen on certification from the board of estimate and apportionment, and in a similar manner in cities of the second class.

City bridge bonds.

Any city may issue bonds payable within 50 years with interest at 4 per cent for construction of bridges, in which case a sufficient tax shall be levied annually to pay the interest and principal of such bonds.

Bonds for voting machines.

Cities of the first class may issue bonds for providing voting machines, in which case a sufficient tax shall be included in the annual levy to pay the principal and interest of such bonds.

1 In New York City, the board of estimate and apportionment is composed of the mayor, comptroller, president of the board of aldermen, and the presidents of the boroughs of Manhattan, the Bronx, Brooklyn, Queens, and Richmond. In cities of the second class, it is composed of the mayor, comptroller, corporation counsel, president of the common council, and city engineer.
Bonds issued by a village are payable within 30 years and bear interest at not to exceed 6 per cent per annum.

(Note — By chapter 396 of the laws of 1923 cities, towns, villages, and other tax districts are authorized to issue indebtedness in making refunds of taxes collected on national refund of illegal bank shares in 1920, 1921 and 1922, and on state bank shares in 1920 and 1921 these taxes have been declared illegal by the court of appeals in the Hanover National Bank case, 234 N.Y. 345, and for that purpose may issue and sell serial bonds to mature in 10 years from the date of issue.)

Sec. 6. Collection.—State and all other taxes on individuals, except the tax on bank shares and on other moneyed capital coming into competition with the business of national banks (1923 amendment), are collected by the local tax collectors.

The board of trustees of any village may determine that village taxes shall be collected by the clerk. In each village adjoining a city of the first class, situated within a county having a population of 400,000 or upwards, except in counties adjoining a city of over 1,000,000 inhabitants, there is a receiver of taxes and assessments who is elected for a term of four years.

The tax collectors in towns, one in each, are elected biennially, but in certain towns a receiver of taxes and assessments may be elected for a term of four years.

In New York City the receiver of taxes is head of the bureau for the collection of taxes.

Taxes levied on real estate are a lien against such real property; and those on bank stocks on the dividends and shares.

Railroad, telegraph, telephone, and electric light or gas companies may within 30 days pay their taxes with 1 per cent fees to the county treasurer. If not so paid, they are collected by the tax collector. Unpaid taxes may be collected by seizure and sale.

The tax collector is entitled to receive as fees for collection 2 per cent of all taxes collected within 30 days of notice that he has received the roll, the warrant to which is annexed on or before December 15 or a date designated by the board of supervisors but not later than February 1, provided the aggregate amount does not exceed $2,000; otherwise, 1 per cent in addition. On all taxes collected after the expiration of 30 days he is entitled to receive an additional 5 per cent, which is the delinquency penalty, and, if a levy on personal property is necessary, $1 for making the levy and $1 for conducting the sale. He also receives 2 per cent as fees for all taxes returned to the county treasurer as unpaid, except in Suffolk and Herkimer counties, where no fees are paid.

Sec. 7. Poll taxes in towns and villages.—There is no poll tax for State or county purposes. Unless a village decides not to impose a poll tax, all men between the ages of 21 and 70 years residing in the village are liable to an annual poll tax of $1, except firemen, honorably discharged soldiers, sailors, and marines who lost an arm or leg in the service of the United States, clergymen and priests, paupers, idiots, and lunatics. All personal property is subject to levy and sale in the collection of a poll tax.

The town board of any town may by resolution determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by labor of persons and corporations liable to be assessed in such town for highway taxes. The town superintendent of a town in which the obstructions in the highways are caused by snow annually makes an estimate, giving the probable number of days' labor will be needed during the following year for the removal of snow, and assesses one day's labor upon each male of the town above the age of 21 years, excepting honorably discharged soldiers and sailors, and marines who lost an arm or leg in the service of the United States, members of any fire company, persons of 70 years of age or over, clergymen and priests, paupers, idiots, and lunatics. All personal property is subject to levy and sale in the collection of a poll tax.

The balance of such estimated number of days is apportioned and assessed upon the general property of the town as the same appears by the last assessment roll. All assessments upon which parties fail to appear or commute are certified to the town board, and by such town board to the supervisors and highway commission, and are included in the next tax roll of the town and levied against the persons and corporations assessed at the rate of $1.50 per...
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day as other taxes are levied. Nonresidents, if they are called out and refuse to appear or to commute at $1 a day, are charged by the town superintendent $1.50 per day for each day required, and such charge is assessed against the property of the delinquents.

SEC. 8. Transfer or Inheritance tax.—A tax is imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations in the following cases, subject to the exemptions and limitations stated:

1. When the transfer is by will or by the intestate laws of this State from any person dying seized or possessed thereof while a resident of the State.

2. In the case of a nonresident decedent when the transfer is by will or intestate law of any of the following items: (a) Real property, or goods, wares, and merchandise within the State; (b) Shares, of stock and securities of interest of corporations organized under the laws of this State, or of national banking associations located in this State, or of joint-stock companies or associations organized under the laws of this State and including all dividends and right to subscribe to the stock of such corporations, joint-stock companies, or associations; (c) Property is deemed by or consisting of shares of stock of a foreign corporation; (d) Stock company, or association, or bonds, notes, mortgages, or other evidences of interest in any corporation, company, or association, wherever incorporated, where the property represented by such shares consists of real property located wholly or partly within the State to the extent to which the value of said items is enhanced or is represented or is secured by real estate in the State of New York owned by such corporation, company, or association. (d) The interest of such descendent's in any partnership business conducted wholly or in part within the State of New York to the extent of the interest of the decedent in the partnership property within this State and the good will of such business within the State. (e) Capital invested in business within this State.

3. All property taxable under this section not specifically bequeathed or devised, including transfers under a revocable trust in a will, is deemed to be transferred proportionately in each case to the several interests or persons and designated in the instrument. When the transfer of property made by a resident or of property of a nonresident included within any of the classes named in subdivision two and is made by deed, grant, mortgage, sale, or gift made in contemplation of the death of the grantor, vendor, or donor or intended to take effect in possession or enjoyment at or after death, or where any change in the use or enjoyment of property may occur in the lifetime of the grantor, vendor, or donor by reason of any act of the grantor, vendor, or donor, either solely or in conjunction with any person or persons to alter, or to amend, or to revoke any transfer, or any part thereof, or to the person remaining at the time of the death of the grantor, vendor, or donor, thus subject to alteration, amendment or revocation.

4. When any such person or corporation becomes beneficially entitled in possession or expectancy to any property or to the income thereof by any such transfer whether made before or after the passing of the act.

6. Whenever any person or corporation shall exercise a power of appointment devised from any disposition of property, made either in the will or the deed, or after the death of the person, and has been bequeathed or devised by such donee by will, and if the donee or the power is a nonresident, all of the property and the proceeds of the property which is subject to taxation under this section at the time of the death of the donor is deemed to be taxable in the transfer.

7. Whenever a power is held in the joint names of two or more persons or as tenants by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons, or in the event of such appointment, the property which is subject to taxation under this section at the time of the death of the donor is deemed to be taxable in the transfer.

8. The transfer is made to the donor or to any person who is a beneficiary in trust or otherwise, to persons or corporations, or to any beneficiary in trust or otherwise, or in the event of such appointment, personal property other than that held by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons, or in the event of such appointment, the property which is subject to taxation under this section at the time of the death of the donor is deemed to be taxable in the transfer.

Exemptions allowed.

Any property devised or bequeathed for religious ceremonies, observances, or commemorative services of or for the deceased donor, or to any person who is a bishop, or to any religious educational, literary, charitable, voluntary, benevolent, hospital, or similar corporation, or to any corporation, or to any person or persons who is a bishop, or to any religious, educational, literary, charitable, voluntary, benevolent, hospital, or similar corporation, where such property is exclusively for the use of children or animals, or to a corporation to a municipal corporation in the event of such appointment, the property which is subject to taxation under this section at the time of the death of the donor is deemed to be taxable in the transfer.

TAX rates.

The tax is imposed upon the clear market value of the property at the following rates.

Upon all transfers of property subject to the tax or any beneficial interest therein in any transfer of a nonresident, to any person who is a bishop, or to any religious educational, literary, charitable, voluntary, benevolent, hospital, or similar corporation, or to any other person or persons who is a bishop, or to any religious educational, literary, charitable, voluntary, benevolent, hospital, or similar corporation, the tax is imposed at the rate of $5.00 for each $100.

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any beneficial interest therein. In excess of the value of $500 to any lineal descendant of decedent, grantor, assignor, donor, or vendee 1 1/2 per cent on any amount up to and including $25,000, 2 per cent on next $75,000 or any part thereof; 3 per cent on next $100,000 or any part thereof; 4 per cent on the amount representing the balance of each individual transfer.

Upon all transfers in excess of $500 to a brother, sister, wife, or widow of a son, husband of a daughter of decedent, etc., or any child to whom decedent or transferee is related by birth, marriage, adoption, or legal custody, no tax shall be levied upon such transfer for a period of ten years prior to such transfer, so long as parent provided such relationship began at or before the child's 15th birthday and was continuous.

3 per cent on any amount up to and including $25,000,
4 per cent on next $75,000 or any part thereof,
5 per cent on next $100,000 or any part thereof,
6 per cent on amount representing balance of each individual transfer.

Appraisers are appointed in certain counties to assist in the collection of the tax, which is payable to the county treasurer. All taxes are due and payable at the time of transfer of the property, or when the interested person or persons or corporations beneficially entitled come into the actual possession or enjoyment thereof. If the tax is paid within 6 months, a discount of 5 per cent is allowed; if not paid within 18 months, from date of accrual, interest is charged at the rate of 10 per cent per annum unless delay was unavoidable by reason of claims made on the estate, necessary litigation, or other cause. The tax must be paid on the property until paid.

Upon all transfers in excess of $500 to any persons or corporation other than those enumerated above;
1 per cent on any amount up to and including $25,000,
3 per cent on next $75,000 or any part thereof,
5 per cent on next $100,000 or any part thereof,
6 per cent on the amount representing balance of each individual transfer.

If the amount of tax will not thereby be decreased, the tax on non-resident estates may be commuted and finally settled by the payment of a sum to be determined by the State tax commission which sum may not be less than 2 per cent upon the clear market value of all property within the State taxable and without deduction or exemption of any kind.

The proceeds of this tax are paid into the State treasury and are not, as such, apportioned to the minor divisions.

Sec. 9. Corporation taxes.—The principal corporation taxes in New York are a franchise tax applying to all classes of corporations, an "organization tax" on domestic corporations, and a corresponding "license" on foreign corporations. The two latter are treated under "Business taxes, licenses, and fees" because of their close analogy to the fees charged for incorporation in other States. The franchise taxes should not be confused with the taxation of "special franchises" or the privilege to go on, over, or under the public streets, which are taxed as real estate under the general property taxes.

Franchise tax on corporations. The term "corporation" includes any business conducted by a trustee or trustees wherein interest or ownership is evidenced by certificates or other written instruments. For the privilege of exercising its corporate franchises in this state every domestic corporation, joint stock company, or association, and for the privilege of doing business in this state, every foreign corporation, joint stock company, or association, must pay to the State treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state is such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation the capital of a corporation invested in the stock of another corporation is deemed to be assets located where the physical property represented by such stock is located. Every corporation, joint stock company, or association, subject to taxation, shall, in any event, pay a minimum tax of not less than 5% nor more than 1 mill upon each dollar of such portion of the net assets of its capital stock, which net assets shall be deemed to be not less than $5 per share of the book value of its capital stock. But if the dividends made or declared on the par value of any kind of capital stock during any year ending December 31, amount to 6 or more per cent, the tax upon such dividends shall be at the rate of one-quarter of 1 mill for each 1 per cent of dividends made or declared upon the par value of the capital stock during the year under such a tax be less than the minimum tax provided for. The tax commission shall, for such purpose, make a fair and equitable apportionment of the assets of the corporation, joint stock company, or association, between the different kinds of stocks.
TAXATION AND REVENUE LAWS—NEW YORK.

If such corporation, joint stock company, or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more per cent upon the par value thereof, has been made or declared, and upon the other kind of capital stock a dividend or dividends made or declared thereon amount to less than 6 per cent upon the par value thereof, then the tax is fixed upon each kind as above provided. The dividend rate for a corporation having stock with a different assessment is one-tenth of 1 per cent on the dividends distributed as a dividend or dividends during the year by the net value of its assets, as of December 31.

Except corporations: Banks, savings banks, institutions for savings; title guaranty, insurance, or surety companies; trust companies organized under the laws of New York; agricultural and horticultural societies; companies operating elevated or surface railroads not operated by steam for supplying water or gas for electric or steam heating, lighting, navigation, pipeline, transfer, baggage express, telegraph, telephone, palace car, or sleeping car purposes, and all other transportation companies not liable to the taxes described in the two following paragraphs. The rate per annum is five-tenths of 1 per cent of the gross earnings in the State, which includes gross earnings from its business originating and terminating within the State, but not earnings derived from business of an interstate character.

Elevated railroads; surface roads not operated by steam: Elevated railroads or surface roads not operated by steam pay per cent of gross earnings and 3 per cent on dividends in excess of 4 per cent upon the actual amount of paid-up capital employed by such corporations or companies. Any such railroad corporation whose property is leased to another railroad corporation is only required to pay a tax of 3 per cent upon the dividends paid in excess of 4 per cent upon the amount of its capital stock.

Foreign corporations: Every foreign corporation except banking, fire, marine, casualty, and life insurance companies, cooperative fraternal insurance companies, and building and loan associations pay to the State treasurer for the use of the State a license fee of one-twentieth of 1 per cent for the privilege of doing business in the State. The annual license fee is based upon the capital stock employed in the State, which first payment shall not be less than $20. If the capital stock has no designated monetary value, the license fee is fixed at a rate not to exceed $10 per share employed in the State.

Franchise tax on insurance corporations.—An annual State tax for the privilege of exercising corporate franchises or for carrying on business within the State equal to 1 per cent on the gross premiums received during the preceding calendar year over certain deductions, such as premiums paid for reinsurance in corporations subject to this tax, return premiums on canceled policies, premiums on policies not taken, etc., is paid annually into the treasury of the State on or before January 1 by the following corporations:

1) Every domestic insurance corporation incorporated by or pursuant to a general or special law.

2) Every insurance corporation organized under the laws of any State without the United States or of any foreign country, except a corporation doing a life, health, or casualty insurance business, and doing business in this State; but the tax on gross premiums received during the preceding calendar year over certain deductions, such as premiums paid for reinsurance in corporations subject to this tax, return premiums on canceled policies, premiums on policies not taken, etc., is paid annually into the treasury of the State on or before January 1 by the following corporations:

1) Every foreign corporation except banking, fire, marine, casualty, and life insurance companies, cooperative fraternal insurance companies, and building and loan associations pay to the State treasurer for the use of the State a license fee of one-twentieth of 1 per cent for the privilege of doing business in the State. The annual license fee is based upon the capital stock employed in the State, which first payment shall not be less than $20. If the capital stock has no designated monetary value, the license fee is fixed at a rate not to exceed $10 per share employed in the State.

Tax for support of local fire departments: The tax on general corporations is due on January 1, the "additional franchise tax" on August 1, that on insurance companies June 1, that on local trust companies and savings banks September 1, and that on foreign banks March 1.

The tax on general corporations is due on January 1, the "additional franchise tax" on August 1, that on insurance companies June 1, that on local trust companies and savings banks September 1, and that on foreign banks March 1.

When taxes are due; penalties for delinquency; reports or paying tax.
per cent of the tax is added and 1 per cent for each month the tax remains unpaid. For failure to make the annual or special report, if requested, the sum of $100 for each failure must be paid, and in addition $10 for each day that such failure continues. Such tax is a lien on the real and personal property of the corporation until paid. The tax on business corporations is due on January 1, and if not paid within 30 days after due an additional tax of 10 per cent of such amount and 1 per cent for each month unpaid is imposed.

The tax on shares of bank stock collected by the county treasurer is apportioned among the cities, towns, villages, school, and other special districts, the apportionment being at the ratio that the total assessed valuation of each participating district bears to the aggregate assessed valuation of all the districts.

In some cities public service corporations pay an annual rental for their franchises, and all municipalities levy on "special franchises" as on other property.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees. State license taxes and fees are imposed as follows:

1. On certain business activities:

   a. Auctioneer (food), annual license granted by department of public markets, in city of first class, $1,000; city of second class, $500; city of third class, $25.

   b. Billiard and pool rooms, annual license for each pool table, $1; for each billiard table (in cities of less than 400,000), annual license fee $5 for each table, one-half of fee going to State and the other half to city or town where collected.

   c. Cold-storage warehouses, annual license, $25, for each separately operated cold-storage plant in excess of one, $5 additional.

   d. Commercial fertilizer, annual license of manufacturer or seller, each brand, $20.

   e. Cane and sugarbeets, annual license fee of manufacturer, importer, agent or seller, each brand, $25.

   f. Explosives, or niter or user of a magazine for storage of, annual license fee graduated according to quantity stored, to be not less than $5 nor more than $25.

   g. Foreign products on commission, annual license to sell, $10.

   h. Immigrant lodging houses, license fee, when number of lodgers does not exceed 10, $5; 10 to 50 lodgers, $10; more than 50, $25.

   i. Milk or cream gathering stations where milk or cream is bought from producers for shipment to city for consumption or manufacture, annual license, $10.

   j. Motion-picture films, license to exhibit, $3 for each 1,000 feet or fractional part of original film, and $1 for each duplicate 1,000 feet or fractional part thereof. Used films, $2 per 1,000 feet or fractional part thereof, a different original or duplicate copy.

   k. Peddlers who sell the goods of growth or manufacture of foreign countries, annual license granted by secretary of state, $10, if on foot, $20, if with a single horse or other beast carrying a burden, or with a boat, $30, if with any vehicle or carriage drawn by more than one horse or other animal, $30. Honorably discharged soldiers, sailors, and marines, or their widows, if resident in the State, may hawk, peddle, vend, and sell by auction or solicit trade without payment of any license fee.

   l. Private detective, biennial license, $250 if a person, and $300 if a firm, partnership, or corporation.

   m. Theaters and other places of amusement, annual license from comptroller to rescind tickets of admission to, $100.

2. Occupational and professional licenses:

   a. Accountants, certified public, fees for examination fixed by regents of university, balance of receipts over expenditures being paid into State treasury.

   b. Architect, examination or certificate of qualification without examination, $25, registration of certificate by county clerk, $1; annual renewal of registration, $2.

   c. Athletes, annual license to compete in state competition or exhibition, not to exceed $25 (fee fixed by court of appeals).

   d. Certified shorthand reporters, examination fees ($25) fixed by regents of university and balance of receipts over expenditures paid into State treasury.

   e. Chiroprist, examination, $35, county registration, $1.

   f. Dental hygienist, examination, $5, annual registration, $1.

   g. Dentist, examination, $25, county registration, $1, annual renewal, $2. If application for renewal is made after September 1 an additional charge of $1 for each 30 days' delay is imposed.

   h. Embalmer, examination, $5.

   i. Engineers and surveyors, examination and annual license, $25, except in case where applicant applies for license to practice professional engineering and land surveying, when fees $35; annual registration, $1.

   j. Nurse, examination and license, $10; trained attendant, $5; annual registration, $1 and 30 cents, respectively.

   k. Optometrist, examination, $15; certificate of registration, $10, certificate of exemption, $5; annual registration, $2; county registration, 50 cents.

   l. Pharmacists and junior pharmacists, examination, $10, druggist, $5.

   m. Physician, examination, $25, registration and certificate issued by county clerk, $1.

   n. Podiatry, practitioner of, annual registration, $2. $1 additional added for each 30 days' delay in registration beyond the first day of July.

   o. Real-estate brokers and salesmen, annual license (in cities and in counties adjoining a city having a population of 1,000,000 or more): In cities of first class, broker, $25; salesmen, $15; in cities of second class, broker, $15; salesmen, $10. In all other places, broker, $10; salesman, $5. One-half of fees are credited to the State treasury and the other half to counties and cities where collected.
TAXATION AND REVENUE LAWS—NEW YORK.

Ticket agents, annual licenses to, for sale of tickets or orders for transportation to or from foreign countries, $25.

3. Miscellaneous licenses:

**Fishing and game:** License to collect or possess fish, animals, birds, nests, eggs, or props for propagation, scientific, or exhibition purposes, $1. Nonresident fishing license, $2 and 50 cents to clerk issuing license. License to take a dog into the Adirondack or Catskill Park or into forests inhabited by deer, $1. License for propagation of fur-bearing animals, $1. License for spearin in Niagara River, $1. Tax in lieu of all other taxes, on shellfish grounds, 25 cents per acre; examination of each place used for water storage and fishing of shellfish, $2. Licenses to nonresidents for boats of 10 or more tons measurement, $25; 5 to 10 tons, $20; for all other boats, $20 except boats carrying 50 tons or more, $25. License for nonresident engaged in fishing with net in tidal waters for purposes of making oil or fertilizer from fish products, $20 annually; all other vessels, $25. Hunting and trapping license, resident citizen, $1 license fee and 25 cents to county, city, or town clerk issuing same; nonresident, $10, and 25 cents to clerk. For each dog, 50 cents; for each additional dog, 10 cents. For searching records in his office, 15 cents for first book, and 25 cents to clerk. License for nonresident engaged in fishing with nets in tidal waters for food fish, $2 annually for each vessel used. Licenses are issued annually. License for propagation of fur-bearing animals, $5. License for propagation of fur-bearing animals for production, filing application, $20; declaration of lease, etc., $1; for copy of any record, 10 cents per folio; for each relocation survey, $1 per day for time required and actual traveling expenses of surveyor. License to breed elk, deer, pheasants, mallard, and black ducks, $5 annually; fees for each tag or seal affixed to carcass of such animals or birds, 5 cents; for each tag or seal affixed to each, 1 cent.

**Mortgages:** A tax of 50 cents for each $100 or major fraction thereof of the principal of a debt or obligation secured by a mortgage on real estate situated within the State is imposed upon the recording of such mortgage.

**Motor vehicles:** Annual registration fees, effective January 1, 1923: Motor vehicle, weighing, fully equipped, 5,000 pounds or less, 50 cents per 100 pounds; weighing more than 3,000 pounds, 75 cents per 100 pounds, but total fees for registration of a 5, 8, or 12 cylinder motor vehicle shall be not less than $10, and for any other vehicle not less than $5. Motor trucks, having a combined weight of truck and carrying capacity of 2 tons or less, $15; more than 2 tons, $8 per ton or fractional part thereof. If motor vehicle or truck is registered after July 1 in any year, fee is one-half of above amounts. Trailers with combined weight of truck and carrying capacity of 2 tons or less, $10; 2 to 5 tons, $15; 5 to 7 tons, $25; 7 to 10 tons, $35; 10 to 14 tons, $50; over 14 tons, $75; and $5 for each ton over 11. If registered after July 1, one-half of these amounts. Motor-vehicle registration, $5 if registered after July 1, one-half of above amounts. Duplicate number plates after first, 5 each set, not exceeding four; in excess of five, $1 each set. Duplicate number plate, $2.50. Motor vehicle, transfer of number plates after first, $5 each set, not exceeding four; in excess of five, $1 each set. Duplicate number plate, $2.50. Motor vehicle, change of ownership, $2. Chauffeur, license, $5; operator, $7; annual renewal, $2 and $1, respectively. Fees received from motor vehicle licenses are used for the maintenance and repair of improved roads, but in the city of New York such fees are credited to the general fund of the city.

**Stations:** Enrollment, $1; annual renewal, $1; transfer of certificate, 50 cents.

**Transfer of shares or certificates of stock:** In any domestic or foreign corporation or company or certificates of interest in business conducted by a trustee or trustees, 2 cents on each $100 of face value; if certificates have no designated monetary value, 2 cents on each share.

**Water use:** For diversion and use for power or other purposes of any of the waters of the State in which the State has a proprietary right or interest, or the bed of which or the real property required for use of such waters or the right to develop water power, is vested in the State, or where such lease or license requires the payment of a rental, the fair rental value; and a further annual charge for the purpose of reimbursing the State for the cost of administration of the provisions of the water power act.

4. The following fees are collected and paid into the State treasury:

**Banking department:** Copy of any paper filed in, 10 cents nor folio and $1 for certificate and seal. Foreign banking corporation, annual license, $25. Banks have to pay all the expenses of conducting the department of banking, which are apportioned among them in the same proportion that their deposits bear to the whole deposits of all banks and trust companies in the State.

**Boiler inspection in factories or workshops:** $5 for internal inspection; $2 for external, but inspection fees shall not exceed $1 in any one year for one boiler.

**Companion of debtors of foreign States and of the President of the United States:** Documents of foreign States or of the President of the United States, $2 per page. Certified copies of records kept in the State and in foreign States and certified copies of documents, $2 per page. Bills of lading, $2 per page. Certified copies of records and papers, 15 cents per page. Certificate under seal, $1. For opening and examining a foreign bank, $2. For a license fee, $1. For inspection of any plant, $50 per day for inspection and $50 per person for any such part, where no new account shall have been opened, $2. For deed of land sold for taxes containing description of but one piece, 50 cents, and for every additional piece described, 10 cents. For searching records in his office, 15 cents for first book examined, and 10 cents for each subsequent book.

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Corporations except State and national banks, building, mutual, loan, accumulating fund and cooperative associations. Incorporation tax, one-ten-thousandth of 1 cent per annum upon amount of par value of all shares; if without par value, 5 cents on each share. Minimum tax in any case, $10.

Inheritance tax: Certificate of State tax commission that tax on transfer of property (inheritance tax) has been paid, $5. Filing declaration and certified copy of charter, $30. Filing annual report, $30; each certificate of authority and each certificate of deposit, valuation, or compliance, not exceeding $5. For every copy of any paper on file, 10 cents per copy. Fee for seal. Examination, actual expense of the board of auditors of agents of foreign fire or other insurance corporations not licensed to do business in State, $200, except in counties having less than 100,000 inhabitants, in which case fee is $50. Agents are also required to pay a sum equal to the amount of gross premiums received less returns. Insurance adjuster, certificate of authority, $35 annually. Insurance broker, annual license, in city of first class, $10; second class, $7.50; third class, $5; elsewhere, $2. Nonresident, $10 if soliciting business in first or second class city, $5 elsewhere. Mutual fire insurance companies, in lieu of all other taxes on premiums, pay annually a tax of 1 per cent on all gross premiums or assessments collected or received in the State.

Inspection law. Inspection of vessels, under 10 tons burden, $5; 10 to 20 tons, $7.50; 20 to 50 tons, $10; 50 to 100 tons, $12.50; over 100 tons, $15. Master, pilot, or engineer license, $3; annual renewal, $1.50.

Notaries public, fees paid by: On being commissioned, in New York, Kings, or Bronx County, $10. In a city of more than 50,000 and less than 600,000 population, $8; elsewhere, $5. (Fees paid through county clerks, $6 are authorized to retain a certain portion).

Public assembly places, certificates of compliance with requirements of law: Fee not to exceed $10, fixed by the industrial commissioner, for approval of plans and each inspection, but not more than $30 may be charged in any one year in respect to the same premises.

Public health records: Search, 50 cents per hour or fractional part thereof; certified copy of record, 50 cents.

Public service commission: For copies of papers and records, 10 cents per folio. Certified copies: Official documents and orders, 15 cents per folio and $1 for certificate under seal; any report made by a corporation, $2; annual report of commission, $1.50, evidences before commission, 15 cents per folio.


Certificate of election of trustees, $15. Certificate of consolidation of one or more corporations into a new corporation, $25. Agreement for consolidation of two or more railroad corporations, $100. Certificate of change of number and par value of shares, $15. Certificate of consolidation of two or more corporations, $25. Agreement for consolidation of two or more railroad corporations, $100. Certificate of change of number and par value of shares, $15. Certificate of consolidation of two or more corporations into a new corporation, $25. Agreement for consolidation of two or more railroad corporations, $100. Certificate of change of number and par value of shares, $15. Certificate of consolidation of two or more corporations into a new corporation, $25. Agreement for consolidation of two or more railroad corporations, $100. Certificate of change of number and par value of shares, $15. Certificate of consolidation of two or more corporations into a new corporation, $25. Agreement for consolidation of two or more railroad corporations, $100. Certificate of change of number and par value of shares, $15.


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Fee for recording farm names in office of county clerk, $1.

Cities and towns may license and tax carriers, cabs, and other vehicles, auctioneering, hammering, peddling, retail business from canal boats, circuses, or other exhibitions, theaters, billiard rooms, bowling alleys, shooting galleries, public halls, and opera houses.

Villages may license the running for hire of public carriages, cabs, hacks, carts, drays, express wagons, automobiles, or other vehicles for the transportation of persons or property over or upon the streets of a village; soliciting or running therefor; or for hotels, boats, lodging houses or grages; auctioneering, hammering, and peddling except the peddling of fish, fruit, and farm products.

The board of aldermen of New York City may license and tax diet carts, hacks, cabs, automobiles, and other vehicles, expressmen, truckmen, cartmen, car drivers, boatmen, bootblacks, pawnbrokers, junk dealers, keepers of intelligence offices, dealers in secondhand articles, and cooperatives in the associations.
In the following cases statutory rates for municipal licenses are fixed

**hawkers, peddlers, vendors, shooting galleries, bowling alleys, billiard tables, massage parlors, scalpels, dealers in coal and freight, menageries, circuses, shows, bone boiling, fat rendering, and other noxious businesses, and dogs.**

**Employment agency**, $25 annually.
**Itinerant carnival, exhibition or show**, license granted by a town board not less than $25, nor more than $100.
**Junk dealers**, $85 annually.
**Pawnbrokers in cities having a population of 200,000 or more**, $500 annually.
**Plumbers, renovation**, $5.
**Transit retail business**, license to conduct. Not less than $25 nor more than $100 per month in a city or incorporated village, and not less than $10 nor more than $25 per month in a town. Persons engaged in such business are taxed on their gross sales at the same rate as other property is taxed.

**Administered by tax commission; on whom levied; rates.**

**Income tax.**—The income tax law is administered by the State tax commission. The personal income tax is levied and collected annually upon every resident of the State on his entire net income and on such income of nonresidents arising from services within the State or from property or business conducted in the State, at the rate of 1 per cent on amounts not exceeding $10,000, 2 per cent on amounts above $10,000 and not exceeding $50,000, and 3 per cent on amounts in excess of $50,000.

**When payable; penalty for delinquency.**

The income tax is payable to the State tax commission on or before the 1st day of January of each year or within 30 days after notice of the tax has been given. If not so paid, an additional tax of 10 per cent plus 1 per cent for each month the tax remains unpaid, is imposed.

**On income for previous year.**

The tax is on the taxable income of the previous year and is a personal debt to the State.

Income received from the following sources is not subject to the tax:

- Proceeds of life insurance, return premiums from life insurance, endowment or annuity contracts, value of gifts or bequests, interest on obligations of United States, Federal farm loan securities, war bonds, bonds of New York State or its subdivisions, and on certain investments; women's compensation insurance, war risk insurance, salaries and wages received by officials or employees of United States, income received by a religious corporation, or any individual for carrying out any of such purposes, and insurance received during the taxable year as dividends from a corporation on which such corporation has or may pay or hold, or assessment to pay a tax, or where the corporation has not more than five stockholders, its capital stock is not a material income-producer factor, and its income is to be ascribed primarily to the activities of the principal stockholders who are themselves, or who are in the active conduct of the affairs of the corporation, and the total paid or ability to elect officers is not more than 15 per cent of its entire net income and provided the taxpayer in his return shows the facts with respect to the foregoing nature of the corporation.

**Income not subject to tax.**

- Income received as dividends on shares of trust companies subject to the franchise tax.
- Income received as dividends on taxable shares of banks and banking associations.
- Income received from taxable moneyed capital, including money received as dividends or a proportion of such dividends of a corporation whose capital in whole or in part is taxable.

**Gross Income of nonresidents what is included.**

In the case of taxpayers other than residents, gross income includes only the gross income from sources within the State, but does not include annuities, interest on bank deposits, interest on bonds, notes or other interest-bearing obligations or dividends from corporations, except to the extent to which the same shall be a part of income from any business, trade, profession or occupation carried on in this State subject to the personal income tax law.
In computing net income the following deductions are allowed:

**Deductions allowed.**

- All ordinary and necessary expenses in carrying on any trade or business.
- All interest paid or accrued during the taxable year on indebtedness.
- Taxes other than income taxes or assessments against local benefits tending to increase value of property assessed, paid during the taxable year.
- Losses sustained during the taxable year and not compensated for by insurance or otherwise, incurred during trade or business. Losses and gains incurred during the taxable year and not compensated for by insurance or otherwise, incurred in any transaction entered into for profit, though not connected with trade or business.
- Losses howsoever sustained in the taxable year of property not connected with trade or business, if arising from fire, storm, shipwrecks, or other casualty or from theft, and not compensated for by insurance or otherwise.
- Debts evidenced to be worthless and charged off, with a reasonable allowance for extinguishing interest thereon and for the cost of property used in trade or business, including a reasonable allowance for obsolescence.

In the case of nonresidents, the deductions are allowed to the extent that they are connected with income arising from sources within the State. Credit is allowed nonresident taxpayers for income taxes which they pay in the State of their residence provided such State grants substantially similar credit to residents of New York who are subject to the income tax laws of such State, or exempt from taxation the personal incomes of residents of New York.

The following exemptions are allowed:

**Exemptions.**

- In case of a single person, a personal exemption of $1,000, or in the case of the head of a family, living with husband or wife, a personal exemption of $2,000.
- Two hundred dollars for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent person is under 18 years of age or is incapable of self-support because mentally or physically defective.

*(Note — The 1923 legislature amended the act so as to provide the following exemptions.)*

- In the case of a single person, a personal exemption of $1,000, or in the case of the head of a family, living with husband or wife, a personal exemption of $2,000, unless the aggregate net income of such family is in excess of $5,000, in which case the amount of personal exemption shall be $2,000.
- A husband and wife living together may receive but one personal exemption. The amount of such personal exemption shall be $2,500, unless the aggregate net income of such husband and wife is in excess of $5,000. In such case the deduction allowed shall be $2,500 if such husband and wife make separate returns, or $2,000 if they file a joint return. In any case the deduction allowed shall be equally divided between them. In case the aggregate net income of such husband and wife is in excess of $5,000, four hundred dollars for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer, if such dependent person is under 18 years of age or is incapable of self-support because mentally or physically defective.

Every taxpayer is required to make under oath a return, on forms furnished by the tax commission, stating items of gross income and the deductions and credits. The return must be made on or before the 15th day of the fourth month after the close of the fiscal year of the business, or of the calendar year, and at the time of filing the return, the taxpayer shall pay the tax as such appears on the face of the return. If the tax is not paid within 60 days after due (unless time is extended, in which case the tax may be paid during the fiscal year), a warrant is issued to the sheriff of the county and sufficient property may be sold for payment of the amount and costs.

The tax is collected by agents who are appointed by the State tax commission and are required to give bond. Of the revenue collected from the income tax, the comptroller retains the sum of $250,000 out of which to pay any refunds to which taxpayers may be entitled; of the balance, 50 per cent is paid into the State treasury to the credit of the general fund and the other 50 per cent is paid to the treasurers of the several counties in the proportion that the assessed valuation of real property in each bears to the aggregate assessed valuation of real property in the State. The amount paid to the county is distributed among the cities and towns therein in proportion to the assessed valuation of real property in each, as compared with the aggregate assessed valuation of real property in the county. If one or more incorporated villages or cities be wholly or partly within a town the amount apportioned to the town is divided between such town and such villages or cities in such ratio as the assessed valuations of the real property in each bears to the assessed valuation of the real property of the town. A town, with the approval of the town commission and the county commissioners, may establish a special fund for the purpose of paying the school taxes of unincorporated villages or towns partly within a town. The county treasurer is required to place the proceeds of all such special fund in the county bank and apply the same for the purpose of paying the school taxes of such unincorporated villages or towns.
board, may distribute not to exceed one-third of its allotment among
the several school districts in the town according to the proportionate
amount of real property in each school district, but the amount so
distributed shall not exceed in any one year one-fourth of the amount
received from taxation for school purposes in such district. The
balance is used by the town for general town purposes.

Sec. 12. School revenues.—School taxes are levied on the real
estate and the personal property of each school district. There is a
special equalization made by the two or more supervisors concerned
when a district occupies parts of two or more towns, otherwise the assess-
ment is the same as for other taxes. The levy is made and the rate
fixed by the school trustees, but the taxes are collected, as are State,
county, and municipal taxes. School districts also receive a portion
of the taxes on bank shares collected by the county treasurer, and
apportioned among the minor civil divisions.

Sec. 13. Certain districts in which special taxes or assess-
ments may be levied.—Bonds payable within 50 years and bearing
interest at not to exceed 5 per cent per annum may be issued for pay-
ing the cost of river improvements in counties, cities, towns, and vil-
lies, which can be made in special improvement districts, the interest and principal
of such bonds to be paid by special assessments on lands and
properties in proportion to benefits received. These assessments are
collected the same as other taxes.

River regulating districts may be formed as bodies corporate and may
issue bonds for construction purposes, payable within 50 years with
interest at not exceeding 5% per cent, and to be redeemed by special
assessments against lands and properties benefited. There are some-
what similar provisions with reference to organization, bond issues,
and payment of costs of improvement and maintenance from special
assessments levied against lands and other property in proportion to
benefits received, in drainage improvement districts.

A water district may be established outside any incorporated village
or city and wholly within a town, by petition to the town board from a
majority of the owners of the taxable real property in the proposed
district. The town board is required to raise the money necessary to
meet construction costs by the issue and sale of bonds. Such bonds
are a charge upon the town and the payment of the principal and inter-
est thereof are met when due by levy and assessment of taxes on the
property within the water district.

A sewer district may be established outside any incorporated village
or city by the town board, by petition of the owners of real property
in the proposed district, the method of raising funds for construction
purposes in such a district, being in general the same as in water dis-

Any number of municipalities, including water districts, within
contiguous counties, may join in the formation of a union water district.

If a majority of the resident taxpayers of any water, highway, water
supply or school district vote to contract with incorporated fire
companies for fire protection, a local tax of not to exceed in any one year
10 cents upon each $100 of assessed valuation of taxable property in
such district may be levied for a period of not longer than five years
at any one time.

Park districts may be created as bodies corporate outside any incor-
porated village, city, or other park districts, in certain counties (as to
size and population) adjacent to cities of the first class, if a petition is
presented to the town board, by owners of more than one-half the
assessed value of the taxable real property therein. The park board
prepares an estimate of the necessary expenses for each ensuing year (including the amount to be paid for the principal and interest
of park bonds), which is transmitted to the board of supervisors of the
county. The taxes required to meet such expenses, levied on the prop-
erty of the district, are collected the same as town taxes are collected.
Sec. 1. Constitutional provisions summarized.—The general assembly shall not pass any local, private, or special act or resolution extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties. The general assembly shall have power to pass general laws regulating matters set out in this section.

The general assembly may levy a capitation tax on every male inhabitant of the State over 21 and under 50 years of age, which tax shall not exceed $2, and cities and towns may levy a capitation tax which shall not exceed $1. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than 25 per cent thereof be appropriated to the latter purpose.

Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and, also, all real and personal property, according to its true value in money: Provided, That notes, mortgages, and all other evidences of indebtedness given in good faith for the purchase price of a home, when said purchase price does not exceed $3,000, and said notes, mortgages, and other evidences of indebtedness shall be made to run for not less than 5 nor more than 20 years, shall be exempt from taxation of every kind: And provided further, That the rate of tax on income shall not in any case exceed 6 per cent, and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to wit: For a married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than $2,000; to all other persons not less than $1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Property belonging to the State or to municipal corporations shall be exempt from taxation. The general assembly may exempt cemeteries, and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding $300.

The total of the State and county tax on property shall not exceed 15 cents on the $100 value of property, except when the county property tax is levied for a special purpose and with the special approval of the general assembly, which may be done by special or general act: Provided, That this limitation shall not apply to taxes levied for the maintenance of the public schools of the State for the term (at least six months in every year) required by Article IX, section 3, of the constitution: Provided further, That the State tax shall not exceed 6 cents on the $100 value of property.
TAXATION AND REVENUE LAWS—NORTH CAROLINA.

Every act of the general assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.  
In each county there shall be elected biennially by the qualified voters thereof, five commissioners.  
It shall be the duty of the commissioners to exercise a general supervision and control of the levying of taxes, and finances of the county, as may be prescribed by law.  
The districts (into which a county is divided) shall have corporate powers for the necessary purposes of local government, and shall be known as townships.

In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law.  
The generally assembled may provide for the election of a larger number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated.

The township board of trustees shall assess the taxable property of their townships and make return to the county commissioners for revision, as may be prescribed by law.  
The clerk shall be, ex officio, treasurer of the township.

No county, city, town, or other municipal corporation shall contract any debt pledge its faith, or loan its credit, nor shall any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

All taxes levied by any county, city, town, or township shall be uniform and ad valorem upon all property in the same, except property exempted by this constitution.

It shall be the duty of the legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

The proceeds of all lands that have been or hereafter may be granted to the State or by the terms of the grant, shall be paid into the State treasury, and together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining a system of free public schools and for no other uses or purposes whatsoever.

All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays, the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all other grants, gifts or devices that have been or hereafter may be made to the State; and not otherwise appropriated by the State or by the terms of the grant, gift or device, shall be paid into the State treasury, and together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining free public schools in the several counties.

All real and personal property, not specifically exempted, is subject to county and municipal taxation.

Sec. 2. General property taxes.—No tax on any property in the State is levied for any of the uses of the State government.  
All real and personal property, not specifically exempted, is subject to county and municipal taxation.

"Real property," for purposes of taxation, includes not only the land itself, but also all buildings, structures, and improvements.

"Personal property." Personal property" includes moneys, goods, chattels, choses in action, evidences of debt, and all things capable of ownership, not descendentable to the heirs at law.

The exemptions are:

1. Real estate and personal property owned by the United States, this state, and counties, cities, towns or school districts, it's wholly and exclusively for public and school purposes, and all property used exclusively for educational purposes.
2. Such property as may be set apart for graveyards or burial lots, except such as is held for the purpose of speculating in the sale thereof.

5. Furniture, furniture and buildings, with the land they actually occupy, owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such church or religious body, also buildings and land upon which they are situated, owned, and held by churches or religious bodies, when secured through gift by will, and when the income from said property is used exclusively for religious, charitable, or benevolent purposes.

6. Buildings, with the land they actually occupy, and the furniture and furnishings used in such buildings, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes, and also the proceeds and profits arising from rents, leases, etc., on said buildings, whether or not used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

7. The property of Indians who are not citizens, except lands held by them by purchase.

8. All real and personal property owned and held by the American Legion or by posts of the American Legion, and wholly and exclusively used for the benefit of such legion or post, and not used for profit.

9. Wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural instruments of mechanics and farmers, libraries, and scientific instruments, and provisions not exceeding the total value of $300, also growing crops.

Sec. 3 Assessment.—The board of county commissioners in each county, on the first Monday in April of each year, appoints a resident freeholder as county supervisor, who may be the county auditor, to have general supervision of the listing of personal property in the several townships in the county. He appoints an assistant for each township, and in townships having cities or towns laid off in wards, such number as may be necessary, to be known as township list takers and assessors. In counties having county auditors the board of commissioners may appoint the county auditor as county supervisor. The board of county commissioners fixes the compensation to be paid the county supervisor and his assistants.

The county supervisor and assistants begin the work of listing and assessing on Tuesday after the first Monday in May in each year, and complete the same as early as practicable. The list of assessments, after it has been approved by the county supervisor, is returned to the clerk of the board of county commissioners.

Each township list taker and assessor gives notice in five or more public places within the township not later than the 20th day of April, to all taxpayers to return to him all real and personal property which each taxpayer shall own on the 1st day of May, such return to be made to the list taker during the month of May under the pains and penalties imposed by law, and notice of the times and places at which he will be present to receive tax lists. The township list taker and assessor must obtain from each taxpayer a full, complete, and detailed statement of each and every piece and kind of property, real, personal, and mixed, which the taxpayer shall own on the 1st day of May, together with, as near as possible, the true value in money of all such property owned by him or them, or which may be under his or their control as agent, guardian, administrator, or otherwise, and which should be listed for taxation; and it is the duty of the township list taker and assessor to ascertain by visitation, investigation, or otherwise the actual cash value in money of each piece or class of property in his township, and to list such property at its actual value for taxation. He is authorized and empowered to administer oaths in all cases necessary to obtain full and correct information concerning any taxable real and personal property in his township.

Real property shall be valued by the township list taker and assessors, either from actual view or from the best information that the township list taker and assessor can practically obtain, according to its true
value in money. In determining the value the township list taker and assessor shall consider as to each piece its advantage of location, quality of soil, quantity of standing timber, water privileges, water power, mines, minerals, quarries, or other valuable deposits known to be available therein, and their value.

All articles of personal property, as far as practicable, must be valued by the list takers and assessors according to their true value in money; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any personal or attached or detached from the soil.

The intent and purpose of the tax laws of the State are to have all property and subjects of taxation assessed at their true and actual value in money, and the words "market value" or "true value" are deemed to mean what the property and subjects would bring at cash sale when sold in the manner in which such property and subjects are usually sold.

The intent of the county commissioners and the several list takers and assessors to be constantly looking out for property which has not been listed for taxation, and when discovered such property shall be duly placed upon the assessment list and properly assessed for taxation.

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except in the year when there shall be an assessment of real property every four years, the township list taker and assessor list the lands in their township at the valuation previously assessed on the same list and assess all personal property in said township. Such township list taker and assessor shall correct the valuation of any parcel of real property on which any structure of over $100 value may have been erected or improved in excess of the value of $100, or on which any structure of the like value shall have been destroyed.

All real property subject to taxation is listed in the township in which it is situated on the 1st day of May. When the fee of the soil of any tract, parcel, or lot of land is in any person or persons, natural or artificial, and the right to any minerals, quarry, or timber therein, is in another or others, the same must be valued and listed, agreeable to such ownership, in separate entries, specifying the interest listed, and is taxed to the parties owning the different interests, respectively. In listing mineral, quarry, or timber interests, the owner thereof must describe the same in his list, together with the separate value of each separate tract or parcel of land in or on which the same shall be situated or located, and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests must list the same, whether the timber be attached to or detached from the soil.

All taxable polls and all personal property must be listed in the township in which the person so charged resides on the 1st day of May, subject to the following exemptions:

1. Such shares of stock as are directed to be listed otherwise.

2. All goods and chattels situated in some township, town, or city where the owner resides shall be listed in the township, town, or city where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory, or warehouse therein for use in connection with such goods and chattels, but all farm products, while owned by the raiser or producer, shall be listed where raised, and all manufactured goods consigned or stored out of the State.
Taxation and Revenue Laws—North Carolina

shall be listed where the owner resides. The place where the principal office in this state is situated shall be deemed the residence of a corporation, but if there be no principal office in the State, the property shall be listed and taxed at any place in the State where it does business. For the purpose of assessing and collecting taxes, a copartnership is treated as an individual, and property is listed in the name of the firm. A copartnership is deemed to reside in the township, town, or city where its business is principally carried on. Each partner is liable for the whole tax. Any taxpayer who wilfully fails to list any personal property or poll liable to taxation is guilty of a misdemeanor.

All bona fide indebtedness owing by any person may be deducted by the list taker from the amount of such person's credits, and insurance companies may deduct from solvent credits due to them an amount equal to their reinsurance reserve.

Counties, cities, and towns may assess property which has escaped taxation and add 25 per cent thereto, but for no longer a period than five years. The commissioner of revenue may do likewise with respect to unlisted railroad property.

Certain kinds of property are assessed as follows:

**Banks.** Every bank, banking association, or savings institution, State or national, shall list its real estate in the county, city, or town in which such real estate is located, for the purpose of county and municipal taxation. It shall also list annually during the month of May with the commissioner of revenue, in the name of its shareholders, all shares of its capital stock at its market value on May 1, or if it has no market value, then at its actual value on that date, from which shall be deducted the assessed value of the real and personal property which the bank shall have listed for taxation in the county. The actual value is ascertained by adding together its capital stock, surplus, and undivided profits and deducting therefrom the amount of real and personal property on which the bank pays a tax and dividing the net amount by the number of shares. Each partner may be deducted for a bill receivable for undeveloped real estate due the bank; the bank may also deduct investments from surplus in bonds of the State. The taxation of shares of any bank shall not be at a greater rate than is assessed upon the moneys allowed in the hands of individual citizens of the State.

**Corporations.** All corporations except those otherwise mentioned are required to make an annual report to the commissioner of revenue on or before July 1, from which shall be deducted the actual value of the capital stock on May 1, after deductions are made for real and personal property upon which the corporation pays a tax. Deduction may also be made for investments in bonds of the State, United States, Federal farm loan bank, and joint-stock land bank.

**Building and loan associations.** Building and loan associations list with the local assessor all tangible real and personal property, and report to the commissioner of revenue the actual value of all shares of stock, from which deductions are made for all loans made by the associations. No tax other than the ad valorem tax may be levied on such associations.

**Telegraph, telephone and other public utility companies.** Telegraph, telephone, express, sleeping car, refrigerator and freight car, street railway, waterworks, electric light and power, gas, ferry, bridge, and other public utilities companies file an annual statement with the commissioner of revenue between the 1st and 20th of May, showing the total capital stock, number of shares, par value, and other information from which the commissioner may ascertain the true cash value of the property of such companies, from which shall be deducted the assessed value of real estate, structures, machinery, and other property assessed for local taxation.

**Railroads.** Railroads are assessed by the corporation commission upon all property necessary for the construction and successful operation of the road or used in its daily operation. All machine and repair shops, general office buildings, storehouses, contents located on the right of way and also real and personal property, other than the property returned to the corporation commission, are listed for purposes of local taxation with the list takers of the county where the property is located. The aggregate is apportioned to the counties according to the number of miles of road therein. All taxes due the State from any railroad company must be paid to the State treasurer within thirty days after July 1. The board of county commissioners of each county through which the railroad passes assesses against the same only the tax imposed for county, township or other taxing district purposes, the same as is levied on other personal property in such county, township or special taxing district. The property of canal and steamboat companies is assessed in the same manner as railroads.

Property held in trust as agent, guardian, executor or executrix, administrator or administratrix, or in the right of a femme covert, is returnable on a separate list.

The list shall state all property of the taxpayer, and also the age of the party, if a male, with reference to his liability to a poll tax. The list shall also contain a statement, as of May 1, of land, manufacturing property, town lots, horses and other animals, farming utensils, vehicles, furniture and fixtures, tools, libraries, money, credits, farm products, itemized list of solvent credits, itemized list of debts, investments in stock and bonds, automobiles and pleasure boats, fishing apparatus, all other personal property, income for next preceding calendar year in excess of personal exemptions allowed, address of landowner if nonresident, and address of agent in county to whom notice may be sent.
Penalties for refusing to make list, and for false lists.

Any person liable for a tax who shall willfully refuse to answer questions respecting his property or refuse to file, sign and swear to his return shall be guilty of a misdemeanor and punished by a fine of not exceeding $50 or imprisonment not exceeding thirty days, or both.

Any person, firm, or corporation who shall intentionally make a false statement to the list taker or to the board of equalization, for the purpose of avoiding the payment of the just and proportionate taxes shall forfeit the sum of $10 for every $100 or major fraction thereof, so withheld from the knowledge of such list taker or board of equalization.

For the purpose of municipal taxation, all real and personal property, subject to taxation under levy to be made by the several boards of aldermen and boards of commissioners of cities and towns lying in two or more counties, is listed and assessed by tax assessors, in the following manner.

Property taxation for municipal purposes, how made.

Quadrennial appointment of shall, at the first regular meeting of such board held in the month of April, 1919, and every fourth year thereafter, or in other years when there is a re-assessment of real property, appoint three discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than 12 months, who shall constitute the board of tax assessors for said city or town, and shall in like manner as provided for listing and assessing real and personal property by county assessors and township of assistant assessors, for all purposes of municipal taxation by said city or town, list and assess, as its true value in money, the real and personal property in said city or town, without reference to the value placed therein by the county assessors and township or assistant assessors.

Annual assessments for municipal taxation.

To be listed during month of property located in said cities and towns during the month of May of each year.

Duty of State board of equalization.

SEC. 4. Equalization.—It is the duty of the State board of equalization, composed of the commissioner of revenue, chairman of the corporation commission, and the attorney general, to exercise general supervision of the system of taxation throughout the State, and over the administration of all assessment and tax laws, over all county, township and city tax assessors and boards of equalization to the end that all assessments of property, real, personal and mixed, be made relatively just and uniform, and at its true value in money, to require all county, township, and city assessors, boards of equalization and assessment officers under penalty of forfeiture and removal from office to assess all property of every kind and character at its true value in money.

After the various tax lists shall have been passed upon by the county board of equalization, the State board makes such orders as the board deems necessary and just, and directs and orders the county boards of equalization to raise or lower the valuation of the property, real or personal, in any county, township or city, and to raise or lower the valuation of the property of any person, company or corporation, and to raise or lower the valuation of any class or classes of property, and generally to perform and do any act which may seem to the State board just and necessary to the end that all property shall be valued and assessed in the same manner and to the same extent as any and all other property, real or personal, required to be listed for taxation.

The board may require assessors to place upon the assessment rolls for taxation property which may be discovered to have escaped assessment and taxation in previous years.

In case it shall appear to the State board of equalization that any tax list in any county of the State is grossly irregular, unlawfully, or unequally assessed, it is the duty of the board to equalize the valuation of real property among the several counties by adding to the aggregate assessed value thereof in every county in which the valuation is believed too low such rate per centum as will raise the same to its proper proportionate value and to make deduction from the aggregate assessed valuation in every county in which the assessed valuation is believed to be too high such per centum as will reduce same to its proper value.
Town and city lots are equalized in the same manner. Upon final
examination of the several classes of property the clerk of the board
certifies the rate per centum or the amount finally determined by the
State board to be added or deducted from the assessed valuation of
each class of property in the several counties, and it is the duty of the
clerk of the board of county commissioners to extend the rates of addition
or deduction as ordered by the State board.

The board of county commissioners constitutes the board of equalization
in each county, and meets the second Monday in July in each
year. The board equalizes the valuation so that each tract or lot of
land or article of personal property shall be entered on the tax list at
its true value in money, and for this purpose they observe the following
rules:

1. They shall raise the valuation of such tracts or lots of real or articles of personal
   property, including stocks, bonds, and shares in all incorporated companies, except such
   as are specifically exempt by law, as in their opinion have been returned below their true
   value a sufficient tax upon all real and personal property, including stocks, bonds, and shares of all
   incorporated companies of each county. In regard to real property, they shall have due
   regard to the relative situation, quality of soil, improvements, natural and artificial
   advantages possessed by each tract or lot

2. They shall reduce the valuation of such tracts, lots or articles of personal property
   as in their opinion have been returned above their true value, as compared with the average
   valuation of real and personal property, including stocks, bonds, and shares of all
   incorporated companies of each county.

city and town boards of equalization.

The clerk of the board of county commissioners is the clerk of the
board of equalization and within five days after adjournment of said
board furnishes the tax commission with a copy of all proceedings of
the county board of equalization with respect to any and all changes
made by such board of equalizations made and returned by the township
list takers and assessors.

The board of aldermen or board of commissioners of each and every
city and town, together with such one of the tax assessors as shall have
been selected as chairman, constitutes the board of equalization for
the same, and in like manner as provided for equalization of the valuation
placed upon real and personal property by county assessors and
township or assistant assessors, equalizes the valuation placed upon
the real and personal property in such city or town by the municipal
tax assessors.

Sec. 5. Tax rates.—The boards of county commissioners of the
several counties may, at any regular or called meeting, after the valuation
of real and personal property has been completed, in the months ofJuly, August, or September, levy such rate of tax for general county
purposes as may be necessary to meet the general expenses of the
county, not exceeding the constitutional limitation, and such rates for
other purposes as may be authorized by law.

Counties and townships, towns and cities in certain instances as
indicated, may levy special taxes as follows

Federal-aided roads: A special tax in such amount as may be necessary ad-valorem
upon all taxable property of the county for the purpose of maintaining any public road
constructed or improved with the aid of the Federal government.

Road improvements: If voters approve, a special tax for road improvements not to
exceed 50 cents on the $100 of assessed valuation of property and $1.50 on the poll

Ferries: Counties may establish ferries and issue bonds therefor payable in 40 years,
and levy a sufficient tax upon all real and personal property to provide funds for payment
of principal and interest of such bonds. If tolls received are not sufficient to pay for
the cost of operation and maintenance, a tax therefor may be levied.

Public hospitals: Counties, townships or towns, may if voters approve, establish public
hospitals and levy an annual tax of not exceeding one-fifteenth of one cent on the dollar
for a period not exceeding 20 years. Bonds may be issued for such purpose payable
within 20 years with interest at not exceeding 5 per cent.

County tuberculosis hospital: A special annual tax of not exceeding 5 cents on the assessed
valuation of property and 15 cents on the poll for a maintenance fund for county
tuberculosis hospital.

Reformatories: Counties and cities may establish reformatories for women and levy a
special annual tax thereof not exceeding 2 cents on the $100. valuation of property
in the county or city.

Bonds: No county shall incur bonded indebtedness in an amount exceeding 5 per cent of the assessed valuation of taxable property in the county
as ascertained by the last assessment previous to the incurring of any new bonded
indebtedness.

Township road bonds: Townships may issue road bonds payable within 30 years with
interest at not exceeding 6 per cent, and the county commissioners shall levy a sufficient
annual tax to pay the principal and interest of such bonds.

For the purpose of raising revenue for defraying the expenses incident
to the proper government of a municipality, the governing body is

Special tax levies for municipal purposes.
TAXATION AND REVENUE LAWS—NORTH CAROLINA.

Sec. 6. Collection.—All taxes are due the first Monday in October of each year, and on all taxes paid in the months of December and January must be paid in the net amount charged, and from and after the 1st day of February interest at the rate of 1 per cent per month is added to the taxes paid; and in the month of March, after the 1st day of March, interest at the rate of 2 per cent is added, and additional interest at the rate of 1 per cent for each additional month of delay in settlement of such taxes.

Sec. 7. Poll taxes and road duty.—The general assembly may levy a capitation tax on every male inhabitant of the State over 21 years of age, of not to exceed $2; and cities and towns may levy a capitation tax which shall not exceed $1. No other capitation tax may be levied.

Sec. 8. Local improvement bonds. — Local improvement bonds may be issued by a municipality payable to bearer or his order in the county or town during the months of October and November for the purpose of providing a sinking fund for the payment of the principal and interest on any bond or notes for the payment of which the municipality is liable or for the purpose of providing a sinking fund for such payment, and the power to levy such taxes shall not be subject to any limitation prescribed by law upon the amount or rate of taxes which a municipality may levy.

A city or town may establish a public library and levy therefor a special tax of not more than 10 cents on the $100 of the assessed value of the taxable property of such city or town and not more than 30 cents on the poll.

Sec. 9. Capitation tax levied by general assembly. — The general assembly may adopt a law for the purpose of securing a uniform tax on all stamps or for any purpose whatever, and the revenue derived therefrom shall be laid out and placed at the disposal of the general assembly as a fund for the purpose of promoting the welfare of the State, and may be used in any manner consistent with the Constitution and laws of the State.
There is levied by the board of county commissioners in each county a tax of $2 on each taxable poll or male between the ages of 21 and 50 years, except the poor and infirm, whom the county commissioners may declare and record fit subjects for exemption. The taxes levied and collected are for the benefit of the public-school fund of the county, and for the support of the poor, but not more than 25 per cent of the tax may be used for the latter purpose.

All able-bodied male persons except students between the ages of 18 and 45 years (between 21 and 45 years in Columbus and Tyrrell Counties) are required to work on the public roads not more than 6 days in any one year or 10 days in counties west of the Blue Ridge, but may be relieved of such road duty by the payment of $1 for each day's work.

Sec. 8. Inheritance tax.—All real and personal property of whatever kind and nature which shall pass by will or by intestate laws of this State from any person who may die seized or possessed of the same while a resident of this State, whether the person dying seized thereof be domiciled within or out of the State (or if the decedent was not a resident of this State at the time of his death, such of his property or any part thereof as may be within this State), or any interest therein or income therefrom which shall be transferred by deed, grant, sale, or gift, made in the contemplation of the death of the grantor, bargainer, donor, or assignor, or intended to take effect in possession or enjoyment after such death, to any person or persons or to bodies corporate or politic, in trust or otherwise, or by reason whereof any person or body corporate or politic shall become beneficially entitled in possession or expectancy to any property or the income thereof, is subject to a tax for the benefit of the State, as follows:

Class 1.—Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, adopted child, or husband or wife, or son-in-law or daughter-in-law or stepchild of the person who dies possessed of such property, or any person to whom the decedent stood in the mutually acknowledged relation of a parent, and who began such relationship at or before such person's 15th birthday, and whose relationship was continuous from such age until the date of the decedent's death.

Class 2.—Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister or uncle or aunt by blood of the person who died possessed as aforesaid.

Class 3.—Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is herebefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate.

Rate per $100 of clear market value.

<table>
<thead>
<tr>
<th>When amount is</th>
<th>Class 1</th>
<th>Class 2</th>
<th>Class 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000 or less</td>
<td>1%</td>
<td>3%</td>
<td>5%</td>
</tr>
<tr>
<td>Over $25,000 to $100,000</td>
<td>2%</td>
<td>4%</td>
<td>6%</td>
</tr>
<tr>
<td>$100,000 to $250,000</td>
<td>3%</td>
<td>5%</td>
<td>7%</td>
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<tr>
<td>$250,000 to $500,000</td>
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<td>6%</td>
<td>8%</td>
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<tr>
<td>$500,000 or more</td>
<td>5%</td>
<td>7%</td>
<td>9%</td>
</tr>
</tbody>
</table>

The persons mentioned in class 1 are entitled to the following exemptions: Widow, $10,000; each child under 21 years of age, $5,000; all other beneficiaries, $2,000 each; provided, grandchildren shall be allowed the single exemption of the child they represent, and in case of a specific legacy or bequest the proportion of exemption to which they would be entitled if they took as representatives of the parent. No tax is imposed on legacies or property passing by will or otherwise, or by the laws of this State, to religious, educational or charitable corporations (not conducted for profit) in this State, nor is any tax imposed in any case where the whole amount of such legacy or devise does not exceed $200 in value.

All advancements and gifts equal to or in excess of 5 per cent of the decedent's estate at the time such advancements or gifts were made, and made within five years of the decedent's death, shall be prima facie made in contemplation of death. Any transfers or conveyances...
made upon consideration that was grossly inadequate within the same period shall be an inheritance to the extent that the consideration was inadequate at the time it was made.

All bonds and shares of stock or interest therein held by a non-resident of this State in any company incorporated under the laws of some other State or government, which company owns property in this State to the amount of 60 per cent or more of its total property, are subject to the inheritance tax computed upon a valuation which is limited to that part of the total valuation thereof which the property owned in this State bears to the total property of such company. If the incorporated company not incorporated in this State and owning property in this State be a railroad company, the proportion under which the tax shall be paid shall be the proportion which the miles of road of such company in this State bear to the total miles of road of such company.

Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of the inheritance tax law, such appointment when made shall be deemed a transfer taxable under the provisions of the act, in the same manner as though the property to which the appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of the act shall be deemed to take place to the extent of such omission or failure in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power relates had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

The tax is payable at the death of the testator or intestate, and if paid within six months, a discount of 3 per cent is allowed; if not paid within one year from death of testator or intestate, interest at the rate of 6 per cent per annum is charged for a period of one year, and 10 per cent per annum thereafter until paid. Such interest charge may be remitted, however, in case of unavoidable delay in settlement of the estate or of pending litigation. If the tax is not paid in two years, property belonging to the estate may be seized by the sheriff and sold.

The commissioner of revenue has complete supervision of the enforcement of the inheritance tax law and may provide for appraisal of valuations of estates subject to the tax. The clerks of the superior courts of the several counties are the agents of the commissioner of revenue for the collection of inheritance taxes and receive the following commissions (not to exceed $1,000 in any one year): On first $2,000 of tax collected, 2 per cent; above $2,000 and up to $10,000, 1 percent; above $10,000 and up to $50,000, one-half of 1 per cent.

No county, city, town or township may levy any inheritance tax. Sec. 9. Corporation taxes.—Individual stockholders in any corporation, joint-stock company, limited partnership, or company paying a tax on its capital stock shall not be required to pay any tax on said stock or list the same, nor shall corporations legally holding capital stock in other corporations in this State upon which the tax has been paid by the corporation issuing the same be required to pay any tax on said stock or list the same. Nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock if two-thirds in value of its entire property is situated and taxed in the State of North Carolina, or if such corporation has tangible assets within this State assessed for taxation at a value exceeding the par value of the total stock owned by citizens of this State, and the said corporation pays a franchise tax on its entire issued and outstanding capital stock at the same rate as paid by domestic corporations.
All of the property and effects of corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation except property belonging to the United States and to municipal corporations and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and cemeteries.

Insurance companies. Insurance companies may deduct from gross income, under the revenue income tax law, the net addition to its reserve fund, payments on policy and annuities, and taxes paid under the income tax laws.

Railroads. Every railroad doing business in the State is required to make an annual report to the commissioner of revenue which is the basis for determining the privilege tax to be paid by such railroad. The value upon which such tax is based is the value of the total property, tangible and intangible, in the State, as assessed for ad valorem taxation for the year in which the railroad makes its report. This tax must be paid within 30 days after the assessment thereof. The tax is calculated with reference to the sum of one-half of the amount of the property owned by such railroad in the State, the tax thereon being calculated upon the subscribed or issued and outstanding capital stock, but in no case shall such tax be less than $10. The tax is payable to the commissioner of revenue, and is due and payable on or before December 15 of each year. No county, city, or town may levy such a tax.

Express companies. Express companies are required to make an annual report to the State auditor on or before July 30 of the gross receipts collected from passengers transported between points within the State and are required to pay a license tax of 3 per cent of the gross earnings for the previous year. No city, town, or county may impose any annual tax.

Telephone companies. Telephone companies are required to pay an annual license tax of $5 per mile of each pole mile of such telephone line owned or operated within the State as shown by the company's report to the commissioner of revenue. No county may levy a similar tax, but cities and towns may levy a tax as follows:

- Tax of 3 per cent on the gross receipts within the State.
- Tax of $5 per mile of each pole mile of such telephone line within the State.

Railroads. Every railroad doing business in the State is required to make an annual report on or before July 30 to the commissioner of revenue of the total number of miles of railroad lines over which they operate and are required to pay an annual license as follows:

- If the company earned not more than 6 per cent upon its capital invested the previous calendar year, the tax is at the rate of $5 per mile; if it earned as much as 7 per cent and less than 6 per cent, the tax is $6 per mile; if 8 per cent or more, the tax is $7 per mile. If a company has no previous earnings, it shall pay at the rate of 5 per mile. No county may levy a similar tax, but cities and towns may levy a tax as follows:
  - $5 per annum for towns of 1,000 to 5,000 population.
  - $10 per annum for towns of 5,000 to 10,000.
  - $15 per annum for towns of 10,000 to 20,000.
  - $20 per annum for towns over 20,000.

Telegraph companies. Telegraph companies are required to pay an annual license tax for the privilege of exercising the franchise to operate a telegraph line within the State as shown by the company's report to the State treasurer. The tax is based on quarterly reports made by the company to the treasurer of the State. No county, city, or town may impose any additional tax except the ad valorem tax.

Each corporation organized under the laws of the State shall make an annual report to the commissioner of revenue of the value of the property and effects of such corporation in the State, the amount of the franchise tax is calculated with reference to the sum of one-half of the total assessed value of all the property of such corporation. Foreign corporations are required to make an annual report during the month of July to the commissioner of revenue, and are required to pay for the privilege of exercising their franchises in the State a fee of one-tenth of 1 per cent of the proportion of the subscribed or issued and outstanding capital stock represented by property owned or used for business transactions within the State as found by the commissioner of revenue, but such tax shall in no case be less than $10. This tax is payable to the State treasurer by November 1. No county, city, or town may levy such a tax.

All taxes on corporations are a lien on their properties, and if not paid, the corporation may be penalized by forfeiture of its charter.

These taxes are payable within 30 days from date of notice from the State auditor of the amount of tax due, and if not paid by November 1, a final notice is sent by the auditor. If not then paid by December 1, a penalty of 10 per cent is added and payment may be enforced by seizure and sale of the corporation's or company's property.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—For the privilege of carrying on taxes.
the business or doing the act named, licenses are issued in the following cases for a period of one year ending May 31 of each year. These licenses are personal privileges and are not transferable. Unless otherwise stated, the license fees are for the use and benefit of the State. Whenever a tax is graduated with reference to the population of the city or town in which the privilege is exercised the minimum tax provided shall be applied to the same business or privilege when conducted or exercised outside of a municipality.

1. On certain business activities:

Automobiles for hire, license fee on taxpayers, for each car with seating capacity for more than 7 persons, $5, more than 7 persons, $10. If any company or manufacturer or company operating such automobile is not a taxpayer, fee is $10 and $20, respectively.

Automobiles, manufacturers and dealers in, $300, each agent, $3 (each county may also impose a tax of $20 on each agent, except traveling agents: Independent or second-hand dealers of cars on which the manufacturers' tax of $500 has been paid, shall pay a license tax of $20 per annum. If at least three-fourths of entire assets of manufacturer are invested in State, the above taxes shall be one-fifth of amounts stated.

Negotia): tables, merry-go-round, hobby horse, switchback railway, shooting gallery, or place for any other games or play, in cities or towns of less than 5,000 inhabitants, $5 each, $500 to 10,000, $10 more than 10,000. $30. If kept in connection with any place where drinks of any kind are sold, $50. Skiing tanks, in cities or towns of less than 5,000, $5, 5,000 to 10,000, $10, over 10,000. $20. On each roulette table, merry-go-round, hobby horse, switchback railway or shooting gallery outside of any incorporated city or town, $5, if kept in connection with any place where drinks of any kind are sold, $50.

Billiard and pool tables, and bowling alleys, each, $25 one-half of tax imposed when kept at winter or summer resorts for not more than five months in year. Bottles works (soda water, cola, pepsi cola, ginger ale and similar preparations) in rural districts and towns of 2,500 or less, $50, in towns over 2,500 to 5,000, $50, 5,000 to 10,000, $100, over 10,000, $100. When bottles are kept at winter or summer resorts for not more than five months in year. Minimum tax fee or one-fourth if manufacturer or bottler has paid the tax. No county may levy more than one-half of the amount levied by the State.

Building shall and room associations which avail themselves of exemption from ad valorem taxation, 10 cents on each $100 paid into and held by such association on account of shares or fees or one-fourth if manufacturer or bottler has paid the tax. No county may levy more than one-half of the amount levied by the State.

This tax is payable, one-third to State, one-third to county an one-third to city or town.

Circuses, menageries, wild west show, dog and pony show, and every other show not otherwise licensed, for round trips, exhibitions transported by wagons, wagons, $10. Shows transported by 15-car trains and less, $25. 16 to 25 car trains $75. 25 to 40 car trains, $100. 40 to 50 car trains, $150, over 50-car trains, $200. No city, county, or town shall levy more than one-half of amount levied by State. No county, city, or town shall levy more than one-half of amount levied by State. No county, city, or town shall levy more than one-half of amount levied by State. No county, city, or town shall levy more than one-half of amount levied by State. No county, city, or town shall levy more than one-half of amount levied by State.

Carnivals and other week-end shows and amusements, with not more than six attractions, $100 for State and like amount for county with more than six attractions, 15% to State and like amount to county. Cities and towns of less than 10,000 inhabitants, may levy a tax not greater than twice that levied for both State and county. All exhibitions of entertainments given for the sole benefit of religious, charitable, or educational objects are exempt from taxation.

Collecting agencies, $25.

Commissary merchants, brokers or dealers, goods and merchandise, $10, selling stock in foreign corporations, $100.

Cotton compresses, each $20.

Dealers in: Bicycle or bicycle and motor-cykle supplies and fixtures, in towns of 12,000 inhabitants or over, $10, less than 12,000, $5. Coal, wholesale, $25 retail, in towns of less than 2,500, $5, 2,500 to 10,000, $11, over 10,000, $30. If retailer does not deliver the coal to customers in wagons or freight cars or other vehicles, freight for any carload of coal may be not exceeding one carload, not exceeding one carload, $5 per carload. For each additional carload, tax shall be 20 cents per carload. No county, city, or town shall levy any tax greater than twice that levied for both State and county. All exhibitions of entertainments given for the sole benefit of religious, charitable, or educational objects are exempt from taxation.

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Commissary merchants, brokers or dealers, goods and merchandise, $10, selling stock in foreign corporations, $100.

Cotton compresses, each $20.

Dealers in: Bicycle or bicycle and motor-cykle supplies and fixtures, in towns of 12,000 inhabitants or over, $10, less than 12,000, $5. Coal, wholesale, $25 retail, in towns of less than 2,500, $5, 2,500 to 10,000, $11, over 10,000, $30. If retailer does not deliver the coal to customers in wagons or freight cars or other vehicles, freight for any carload of coal may be not exceeding one carload, not exceeding one carload, $5 per carload. For each additional carload, tax shall be 20 cents per carload. No county, city, or town shall levy any tax greater than twice that levied for both State and county. All exhibitions of entertainments given for the sole benefit of religious, charitable, or educational objects are exempt from taxation.

Collecting agencies, $25.

Commissary merchants, brokers or dealers, goods and merchandise, $10, selling stock in foreign corporations, $100.
tax of 50 cents on each room for which the charge is $1.50 or less, on rooms for which charge
is over $1.50 and less than $2.50, $1, on all rooms $2.50 or more, $1.70. One-half of taxes is
collected from hotels and boarding houses which are kept open for six months or less in the
year.

Laundries when operated by steam, electricity or other motive power, in cities or
towns of 5,000 or less, $10, 5,000 to 10,000, $25, over 10,000, $50.

Livery stables, general, $50, authority to general agents to appoint local agents,
each county, $10; local agent, $3. Tax on gross sales, 80 cents on each $100. No county,
city, or town shall levy a license or privilege tax exceeding $20 on any dealer having a
prompt provision or selling from a receiving point.

Livery stables, $1 for each horse or mule kept. Any person who, under a livery stable
license, sells more than five horses or mules within six months shall be classed as a horse
dealer and shall pay an additional tax of $25.

Mercantile agencies, $250. No city, town, or county shall levy any additional license

tax.

Moving-picture or vaudeville show, on each room, hall or tent used as, in towns of less
than 1,500, $25; 1,500 to 5,000, $50, 5,000 to 10,000, $125, 10,000 to 15,000, $250, more than
15,000, $500 Counties may not levy such a tax, and cities and towns shall not levy more
than one-half of the amount levied by the State.

Moving-picture films, manufacturing, selling or leasing, $100. Counties may not levy
any tax under this section, and cities or towns shall not levy a greater amount than the
State tax.

News dealers on trains, operating on less than 300 miles of railroad, $250. 300 miles and
less than 500, $500, $500 or more miles, $1,000. No county or municipality shall levy any
tax for the privilege of carrying on such business.

Newspapers, single copies, $10 for weekly, semimonthly or triweekly newspapers, and $25
for each daily newspaper.

Oil, persons, firms, or corporations selling (illuminating, lubricating oil, benzene,
naphtha, or gasoline), where gross sales exceed $25,000, 1 per cent upon such gross sales.
No county shall impose any tax on oil dealers. No city or town shall levy a privilege tax
exceeding $10, and only when there is located in such city or town an agency, station, or
warehouse for the storage and sale of such oil. Dealers paying this tax shall not be
liable for any other tax except the ad valorem tax on property situated in the State.

 Packing houses and wholesale dealers in meat packing house products operating a cold
storage plant or warehouse, $100 each county.

Pawnbroker, $200.

Pediad, on foot, each county, $25, with horse, ox, or mule, with or without vehicle, or
with vehicle propelled by any other power, each county, $75; peddler of medicinal and
proprietary preparations, flavoring extracts, spices, and toilet articles, each county, $100.
Peddlers of medicines or drugs having any free or paid attractions upon street or in
tents or places for receiving trade, each county, $100. HermannAdvertisement for is
wares, or merchandise, each county, $100. This tax is not imposed on sellers of books,
periodicals, or drugs, and no county, city, or town shall levy any license or privilege tax
on any dealer having an office or selling from any receiving point.

Phrenologists, each county, $25.

Pianos, organs, graphophones, victrolas, and other instruments using disk or cylinder
records, sale of, $50, and in addition a tax of 10 cents on each $100 of sales. Duplicate
copy of license for agent, $1; county may also charge $5 for each agent. No county may impose
a privilege tax, and no city or town shall levy such a tax exceeding $20 on any dealer
having an office or selling from any receiving point in State. Blind persons and ex-
Confederate veterans may exempt from this tax any poor and infirm person, and shall exempt ex-
Confederate soldiers.

Photographic agencies, in counties in which there are no agents, $10 per day. In
counties where there are photographic agencies, $25 per day.

Pharmacy, $50, authority to general agents to appoint local agents, $10; local agent,
$3. Tax sales of all drugs, medicines, and preparations, 80 cents on each $100.

Pharmacists, $100, authority to general agents to appoint local agents, $10; local agent,
$3. Tax sales of all drugs, medicines, and preparations, 80 cents on each $100.

Pharmacies, each county, $250.

Pickles, jams, or proprietors of pickle stands, $25 per stand.

Pickles, jam-packed, each county, $250.

Pickles, jam-packed, each county, $250.

Pickles, jam-packed, each county, $250.
2. Occupational and professional licenses

Accountant, certified public, examination or admission from other States, $25.

Attorney at law, examination, $25, annual renewal of certificate, $5; re-examination if necessary, $2. Admission from other States, $25, in office of clerk of superior court, 50 cents.

Attorneys, physicians, dentists, oculists, photographers, opticians, and any persons practicing any medical or surgical art for fee or reward, are required to pay an annual tax on each person registered in other States, $10, annual renewal of registration, $5.

Annual license to sell, $25; $10 a month to be retained by clerk of the court, and $20 to be used for the supreme court library.

Artificers, examination, $25, annual renewal of certificate, $5, in office of clerk of superior court, 50 cents.

Attorney at law, examination, $25, annual renewal of certificate, $5; re-examination if necessary, $2. Admission from other States, $25, in office of clerk of court, 50 cents.

Attorneys, physicians, dentists, oculists, photographers, opticians, and any persons practicing any medical or surgical art for fee or reward, are required to pay an annual tax on each person registered in other States, $10, annual renewal of registration, $5.

Annual license to sell, $25; $10 a month to be retained by clerk of the court, and $20 to be used for the supreme court library.

Artificers, examination, $25, annual renewal of certificate, $5, in office of clerk of superior court, 50 cents.

Attorney at law, examination, $25, annual renewal of certificate, $5; re-examination if necessary, $2. Admission from other States, $25, in office of clerk of court, 50 cents.

Chiropractor, examination or admission from another State, $25 registration of certificate in office of clerk of superior court, $5, annual renewal of certificate, $2.

Dentist, examination, $25, annual renewal of certificate or license, $1, registration of certificate in office of clerk of superior court, $5, certificate to practitioner from another State, $25, to practitioner living in the State, $3.

Embalmers, examination, $25, annual renewal of registration, $5.

Engineers (civil), examination and certificate of registration, or certificate issued to person registered in other States, $10, annual renewal of registration, $5.

Land surveyor, examination and certificate of registration, or certificate issued to person registered in other States, $10, annual renewal of registration, $5.

Nurse examination, $10 registration in office of clerk of superior court, 50 cents.

Optometrists, examination, $10; issuance of certificate, $1 registration of certificate in office of clerk of superior court, 50 cents. Annual certificate not to exceed $2.

Pharmacist or assistant pharmacist, examination, $25, recording certificate in office of clerk of superior court, $5, certificate to practitioner from another State, $25, to practitioner living in the State, $3.

Physician and surgeon, examination, $15; issuance of license without examination, $50; issuance of limited license, $15 each duplicate license, $5.

Siame use, annual license, $60.

Veterinarian, examination, not to exceed $10 temporary certificate not to exceed $5.

Attorneys, physicians, dentists, oculists, photographers, opticians, osteopaths, architects, optometrists, veterinary surgeons, public accountants, fire insurance adjusters, electrical engineers, chiropractors, civil engineers, chiroprists, or any persons practicing any profession art of healing for fee or reward, are required to pay an annual privilege fee of $5. No city, town or country may levy any additional tax.

3. Miscellaneous licenses:

Annual retail--Annual license to sell, $5 per cent to 50 cents.

Artificers' licenses--Artificers' licenses, $15 per annum, inspection, 20 cents per ton.

Commercial inspection, 20 cents per ton.

Annual license to sell, $5 per cent to 50 cents.

Artificers' licenses--Artificers' licenses, $15 per annum, inspection, 20 cents per ton.

Annual retail--Annual license to sell, $5 per cent to 50 cents.

Artificers' licenses--Artificers' licenses, $15 per annum, inspection, 20 cents per ton.

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Pamlico Sound, where rental is 50 cents per acre for first 3 years, $1 per acre for next 7 years, and $2 per acre for next 10 years. The rental is in lieu of all other taxes and imposts whatever, and is considered the only taxation which may be imposed by the State. For oyster leases exported from State, 2 cents per tub. Inspection of salt fish, not to exceed 5 cents per barrel. Hunting: Nonresident, hunting or trapping birds or animals, $10 and 50 cents for clerk’s fee. (Fees credited to commission fund for enforcement costs.) Nonmembers of hunting or trapping birds or animals, $10 and clerk’s fee of 50 cents. Certificate to take birds, nests or eggs for scientific purposes, $1.

**Taxes:**

- **Sale of Motor Vehicle Fuel:** 1 cent per gallon on all motor vehicle fuel, paid by wholesale dealer or distributor.
- **Ice Cream Factory or Creamery:** Inspection fee paid by wholesale to commissioners of agriculture, $20, paid by retailer, $2.
- **Miner’s Oil or Gasoline:** Inspection tax one-fourth of 1 cent per gallon.
- **Lumbered or Compounds, or Substances Therein:** Inspection tax, one-half of 1 cent per gallon.

**Marriage Licenses:** State tax, $1; county may levy same tax as State.

**Motor Vehicles:** Registration fees—Automobiles, 24 horsepower or less, $12.50 per annum; over 24 and not more than 50 horsepower, $17.50; over 50, $15 or more horsepower, $10. Motor vehicles used for transportation of passengers for hire paid 50 per cent more than foregoing rates. Motorcycle, with carrying capacity less than 1,000 pounds, $12; 1,000 pounds and under 1 ton, $12; 1 ton and under 2 tons, $25; 2 tons and under 4 tons, $75; 4 tons and over, $200. Trailers, $15 per ton carrying capacity. Motorcycles and for each motor cycle side-car, $5. Motor vehicle dealers, registration tax and first plate, $25; each additional plate, $1. 1/4 of 1 per cent, and license fee is one-half of amount stated above. If the amount of assets invested is one-fourth of the total assets, the tax is one-fourth of 1 per cent; if the assets exceed one-fourth, the tax is $2 for each additional $10,000 or fraction thereof. State and local governments and public bodies may levy a tax on the capital stock of any company or association of insurance companies, $20 each, and a tax of 5 per cent on gross premium receipts. For any corporation or association of insurance companies, $20, and a tax of 5 per cent on gross premium receipts. For any corporation or association of insurance companies, $20, and a tax of 5 per cent on gross premium receipts. For any corporation or association of insurance companies, $20, and a tax of 5 per cent on gross premium receipts.

**Legal Funds:**

- **Registration of Motor Vehicles:** State may charge a license or registration fee on motor vehicles in the sum of $1 per annum, and over 24 and not more than 30 horsepower, $25; over 30 and not more than 35 horsepower, $30; over 35 and not more than 40 horsepower, $35; over 40, $40. 10 cents per gallon of gasoline used in motor vehicles in the sum of $1 per annum, and over 24 and not more than 30 horsepower, $2; over 30 and not more than 35 horsepower, $3; over 35 and not more than 40 horsepower, $4; over 40, $5. 10 cents per gallon of gasoline used in motor vehicles in the sum of $1 per annum, and over 24 and not more than 30 horsepower, $2; over 30 and not more than 35 horsepower, $3; over 35 and not more than 40 horsepower, $4; over 40, $5. 10 cents per gallon. Inspection fee paid by wholesale to commissioners of agriculture, $20, paid by retailer, $2.
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When counties may also levy license taxes.

 Certain county license taxes.

 Municipal corporation license taxes.

 Tax for State use.

 |

 statement, $5; issuance of certificate to agent of foreign building and loan association, $5; filing copy of charter of foreign building and loan association, $20; annual certificate of authority, $25; filing annual statement, $25; certificate for each agency, $5.

 Fees for registering policies or annuity bonds, including seal, 50 cents for those exceeding $10,000 in amount and 25 cents for all under $10,000 in amount, except policies for $150 and not exceeding $500, in which case fee is 15 cents; for policies of $100 or less, 10 cents; for nonregulating policies, including seal, for nonregulating policies or certificates, 25 cents; for examination and approval of charters of insurance companies, $5; computing the value of policies of domestic life insurance companies, 1 cent for every $1,000 of the whole amount insured by its policies so valued. No county or municipality may issue an additional tax, license, or fee upon any insurance company or agent. Every fire insurance company or association must pay the insurance commissioner 50 cents on every $100 of the amount of all premiums on fire and lightning policies on property in cities and towns, such fees to be paid to the cities and towns for support of their organized fire departments. Whenever the laws of any other State or country impose higher taxes, fines, penalties, licenses, fees, deemed to be certificates of prohibitions, or extensions, or renewal of corporate existence, in excess of those otherwise mentioned, decrease of capital stock, increase or decrease of par value or number of shares, $20. Dissolution or change of principal place of business, $5. No taxes are imposed on the organization of benevolent, religious, educational, or charitable associations or corporations organized for public parks and drives. For recording the certificate of incorporation, $1 for the first three copy sheets and 10 cents for each copy sheet in excess thereof, and $1 for the official seal. Same fees for copies of incorporations, amendments, or certificates of retirement, for public corporations or drives. Copying and certifying a plat and survey, 50 cents for each copy sheet of 40 acres contained in the plat or survey, not to exceed $2 for one copy. Receiving surveyor's return, making out, recording, and endorsing grants, 50 cents; each certificate, 10 cents. Filing and recording copy of judgment affecting a grant, or other service thereon, 50 cents. Copying an entry from the journal of the assembly, 40 cents. Copying and certifying the laws of other states, 20 cents for each copy sheet. In all other cases, for copies of records, $1 for the first three copy sheets and 10 cents a copy sheet thereafter. Filing and recording label, trade-mark, term of design, $1. Incorporation of cooperative associations, $10; amendment, $5; if capital stock is less than $1,000, filing fee is $2; recording copy of such articles by clerk of the court, 50 cents. The tax upon the certificate of incorporation, or extension or renewal of corporate existence, or increase of capital stock without nominal or par value shall be the same as if the share of stock had a par or face value of $100. Filing amendment increasing or reducing capital stock of an insurance company, $5. Cooperative marketing associations, filing articles of incorporation, $10; filing amendment to articles, $2.50; annual license fee, $10, but exempt from all franchise or license taxes.

 Superior court, clerk of: Recording certificate of incorporation, $3.

 In cases where a specific license tax is levied for the privilege of carrying on any business, trade, or profession, the county may levy the same tax and no more; provided no provision to the contrary is made in the section levying the specific license tax.

 Counties impose the following license taxes:

 An annual license on dogs, male or spayed female over 6 months old, $1; unspayed female, $2. Funds are applied to payment of damages caused by dogs, and balance to school funds of county. Additional taxes on dogs not less than $1 nor more than $3 may be voted, to be applied to the road fund or school fund as provided by the board of county commissioners.

 Building and loan associations, incorporation of, $25—payable to county for use of school fund of county.

 Candidates for county office, $5, but candidates for surveyor, coroner, and county commissioners may pay only $1.

 Farm name, registration of, by register of deeds, $1; cancellation of such registration 25 cents.

 Corporate authorities may annually lay a tax on all trades, professions, and franchises carried on or enjoyed within a city or town, unless otherwise-provided by law; and may lay a tax on all such shows and exhibitions for reward as are taxed by the general assembly; and on all dogs, and on swine, horses, and cattle, running at large within the town. All such taxes are required to pay 1 per cent on the gross amount of sales to town authorities. Building inspection fees in municipalities may not exceed $5.

 Sec. 11. Income tax.—An income tax is imposed for the use of the State government upon the annual net income of residents, domestic corporations, and foreign corporations or individuals having a business or agency in the State. The income tax on corporations is in addition to the franchise tax.
The tax imposed on individuals is computed at the following rates after deducting the exemptions authorized by law:

<table>
<thead>
<tr>
<th>Income range</th>
<th>Tax rate</th>
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<tbody>
<tr>
<td>$2,500 to $5,000</td>
<td>1%</td>
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<tr>
<td>$5,000 to $7,500</td>
<td>1%</td>
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<tr>
<td>$7,500 to $10,000</td>
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<td>$10,000 to $15,000</td>
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<td>$15,000 to $20,000</td>
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<td>$20,000 to $25,000</td>
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<tr>
<td>$25,000 to $50,000</td>
<td>6%</td>
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<tr>
<td>$50,000 or more</td>
<td>7%</td>
</tr>
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The following organizations are exempt:

- Building and loan associations and cooperative banks without capital stock, operated for mutual purposes and without profit.
- Fraternal benefit societies, orders, or associations.
- Certain corporations organized for religious, charitable, scientific, or educational purposes.
- The income tax is imposed on resident fiduciaries and upon non-resident fiduciaries, having in charge funds or property for the benefit of a resident in the State.
- Provisions of life insurance policies, gifts and charitable contributions from such taxable income.
- Interest on Federal or State debt, compensation of Federal officials and employees.

The following exemptions may be deducted from net income:

- In case of a single individual, a personal exemption of $1,000, in case of a married woman with a wife living with her or of a widow or widower having minor child or children under 18 years of age, dependent upon taxpayer for chief support, or for any individual mentally or physically defective and incapable of self-support.
- The income tax is imposed on resident fiduciaries and upon non-resident fiduciaries, having in charge funds or property for the benefit of a resident in the State.

In computing net income, the following deductions are allowed:

- Ordinary and necessary expenses of carrying on business or trade.
- Rental income.
- Losses sustained during the year and not compensated by insurance or otherwise.
- Proceeds of life insurance policies: return premiums on life insurance policies, gifts.

Returns when made:

A return under oath must be made to the commissioner of revenue by every person or corporation subject to the income tax, and by every individual partnership, corporation, joint stock company or association or insurance company which is required by law to furnish information, at the source, of payments to taxpayers, such return to be made on or before the 15th day of March in each year or within 60 days after the expiration of the fiscal year in the case of a taxpayer who reports and remits the tax imposed for the purpose of meeting expenses of farmers' fruit growers, or like organizations organized and operated as sales agents for marketing products of members.

When tax is payable:

The tax is payable at the time the return is made unless such time is extended by the commissioner, in which case interest at the rate of 6 per cent per annum is added. The tax is a personal debt to the State from the person liable to pay same, and may be enforced by an action brought by the attorney general at the instance of the commissioner.

Penalties for failure to make return of pay tax when due:

If a taxpayer fails to file a return or pay the tax without intent to evade the tax, there is added to the tax an additional amount equal to 5 per cent but in no case less than $1, and an additional 1 per cent for each month or fraction thereof during which the tax remains unpaid. If the taxpayer voluntarily fails to file a return or pay the tax, there is added to the tax an additional amount equal to 5 per cent but in no case less than $1, and an additional 1 per cent for each month or fraction thereof during which the tax remains unpaid.
tax within 60 days of the time required, the tax is doubled and increased by 1 per cent for each month or fraction thereof from the time the tax was originally due and payable. Any person whowithout fraudulent intent fails to pay any tax or to make any return within the time required is liable to a penalty of not more than $1,000, and any officer or employee of a corporation or member or employee of a partnership who fails to pay the tax or make a return as required, is liable to a penalty of not more than $1,000, and is also guilty of a misdemeanor and may be fined not to exceed $1,000 or imprisoned not to exceed one year or both.

Every corporation organized under the laws of this State is required to pay annually an income tax equivalent to 3 per cent of the entire net income of such corporation received during the income year; and every foreign corporation doing business in the State, an annual income-tax equivalent to 3 per cent of a proportion of its entire income, determined according to the following rules: In case of a company deriving profit principally from the ownership, sale, or rental of real estate or from the manufacture, sale, or use of tangible personal property, such proportion of its entire net income as the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deduction on account of incumbrances thereon. In the case of a corporation deriving profit principally from the holding or sale of intangible property, such proportion as its gross receipts in this State for the year is to its gross receipts for such year within and without the State.

The income tax law is administered by the commissioner of revenue who may employ an income tax director and such other officers, agents, deputies, and employees as may be necessary.

No county or city, town, township, or county may levy any tax on incomes or inheritance tax.

A bond issue for State road construction has been authorized, the amount of such bond issue not to exceed in the aggregate $50,000,000 with interest at not exceeding 5 per cent. Of this amount, $10,000,000 may be issued annually unless the State Highway Commission shall request the issuance of a larger amount, and principal and interest are payable from funds to be derived from State taxation.

There is annually levied and collected a tax of 13 cents on every $100 valuation of taxable property in the State for the maintenance of the public schools, and the funds derived therefrom are kept as a separate fund in the hands of the State treasurer, known as the State public school fund. Out of such fund the State board of education apportions annually to each county of the State a sufficient sum to pay one-half the annual salary of the county superintendent, three months' salary of all teachers of all sorts employed in the public schools of the county, including the teachers of city, town, township, and special chartered schools, and one-third of the annual salary of all city superintendents. It is the duty of the board of county commissioners after deducting the amount to be received from the State public school fund to levy annually a special tax on all property, real and personal, and on all taxable polls in the county sufficient to supply the deficiency shown by the budget to be needed for the support and maintenance of the public schools for six months in each school district, but no county is required to levy a special county tax of more than 35 cents on every $100 valuation of property and a corresponding tax on every taxable poll. If voters approve, the county school fund may be supplemented by a special school tax of not to exceed 30 cents on the $100 valuation of property.
In incorporated cities or towns in which there is no special school tax levied, and in special school districts, voters may authorize a special annual tax of not more than 30 cents, on the $100 valuation of property, and 90 cents on the poll to supplement the public school fund.

A special tax may also be levied in school districts containing cities or towns if voters approve, but the aggregate of all school taxes annually levied and collected other than taxes for paying the principal and interest of bonds shall not exceed $1 on the $100 valuation of property.

The board of trustees of any school district is authorized to issue bonds of such school district from time to time for the purpose of erecting, enlarging, altering, and equipping school buildings and acquiring land for school buildings, of the school district or for any one or more of said purposes, and the board of county commissioners of the county in which such school district is situated is authorized and directed to levy annually a special tax ad valorem on all taxable property in such school district for the purpose of paying the principal and interest of all bonds as such principal and interest become due, which special tax shall be an amount sufficient for the purpose and shall be in addition to all other taxes authorized to be levied in said school district. No bonds shall be issued nor any special tax levied unless a majority of the qualified electors at a special election called for the purpose shall vote in favor of such bond issue or levying of a special tax. These bonds are payable in not more than 30 years and bear interest at not to exceed 6 per cent. The total amount of bonds issued by any school district shall not exceed 5 per cent of the assessed valuation of taxable property in the district.

Any high school district may levy a special tax for the construction, equipment, and maintenance of the high schools or schools by compliance with the laws for the levy of special taxes in school districts.

Fines, penalties, or forfeitures collected on behalf of the State and over to the treasurer of the county board of education for the benefit of the fund for maintaining the free public schools in the county.

Sec. 14. Certain districts in which special taxes or assessments may be levied.—Road districts may be established and bonds issued not to exceed 10 per cent of the assessed valuation of property in such districts. Such bonds are payable within 10 years and bear interest at not exceeding 6 per cent. Special assessments for benefits received may be levied.

Levee or drainage districts may be established for draining and reclaiming wet, swamp, or overflowed land, and such districts constitute political subdivisions of the State with authority, as provided by law, to levy taxes and assessments for the construction and maintenance of public works in such districts.

Costs of improvement are assessed against lands benefited. Bonds may also be issued payable in 10 years with interest not exceeding 6 per cent. Subdistricts within a drainage district may be formed in the same manner as the main district. Assessments are collected by the sheriff of the county.

Sanitary districts may be established, if voters approve, and a special tax on property and on the poll in the district may be levied annually.

Rural communities may be organized as bodies corporate, and may levy annual taxes for community purposes of not to exceed 5 mills on the dollar of taxable property, and may issue bonds not to exceed in the aggregate 10 per cent of the total property valuation of the community.

Agricultural development districts may be organized as bodies corporate, and costs of improvements levied against lands benefited. Bonds for improvements may be issued not to exceed in principal amount $50 per acre, payable within 20 years and bearing interest at 6 per cent. Collection of assessments is made by the county collector.
Municipal corporations: Tax restrictions (Art. VI, sec. 130).

State common school fund (Art. IX, sec. 185).

Use and apportionment of State fund (sec. 164).

Tax for State uses (Art. XI, sec. 176).

Specific tax laws (sec. 175).

Taxation to be uniform; exemptions (sec. 175).

**Sec. 1.** Constitutional provisions summarized.—The legislative assembly shall provide by general law for the organization of municipal corporations, restricting their powers as to levying taxes and assessments, borrowing money and contracting debts, and money raised by taxation, loan, or assessment for any purpose shall not be diverted to any other purpose except by authority of law.

The proceeds of the public lands that have heretofore been or may hereafter be granted by the United States for the support of the common schools in this State; all such per cent as may be granted by the United States on the sale of public lands, the proceeds of property that shall fall to the State by escheat; the proceeds of all gifts and donations to the State for common schools, or not otherwise appropriated by the term of the gift, and all other property otherwise acquired for common schools, shall be and remain a perpetual fund for the maintenance of the common schools of the State. It shall be deemed a trust fund, the principal of which shall forever remain inviolate and may be increased but never diminished. The State shall make good all losses thereof.

The interest and income of this fund together with the net proceeds of all fines for violation of State laws, and all other sums which may be added thereto by law, shall be faithfully used and applied each year for the benefit of the common schools of the State, and shall be for this purpose apportioned among and between all the several common school corporations of the State in proportion to the number of children of school age in each, as may be fixed by law, and no part of the fund shall ever be diverted even temporarily from this purpose or used for any other purpose whatever than the maintenance of common schools for the equal benefit of all the people of the State; Provided, however, That if any portion of the interest or income aforesaid be not expended during any year, said portion shall be added to and become a part of the school fund.

The legislative assembly shall provide for raising revenue sufficient to defray the expenses of the State for each year, not to exceed in any one year 4 mills on the dollar of the assessed valuation of all taxable property in the State, to be ascertained by the last assessment made for State and county purposes, and also a sufficient sum to pay the interest on the State debt.

No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied.

Taxes shall be uniform upon the same class of property including franchises within the territorial limits of the authority levyng the tax. The legislature may by law exempt any or all classes of personal property from taxation and within the meaning of this section, fixtures, buildings and improvements of every character whatsoever upon land shall be deemed personal property. The property of the United States and of the State, county, and municipal corporations, and property used exclusively for school, religious, cemetery, charitable, or other public purposes shall be exempt from taxation. Except as restricted by this article, the legislature may provide for raising revenue and fixing the situs of all property for the purpose of taxation: Provided, That all taxes and exemptions in force when this amendment is adopted shall remain in force until otherwise provided by statute. The legislative assembly may further provide that grain grown within the State and held therein in elevators, warehouses, and granaries may be taxed at a fixed rate.
All improvements on land shall be assessed in accordance with section 179, but plowing shall not be considered as an improvement or add to the value of land for the purpose of assessment. The legislature may by law provide for the levy and collection of an acreage tax on lands within the state in addition to the limitations specified in section 174 in Article XI. The proceeds of such tax shall be used to indemnify the owners of growing crops against damages by hail, provided that lands used exclusively for public roads, rights of way of common carriers, mining, manufacturing or pasturage may be exempt from such tax. The legislative assembly may by law provide for the levy of a tax upon such lands as may be provided by law for the purpose of creating a fund to indemnify the owners of growing crops against losses by hail; provided, that such tax shall not affect the tax of 4 mills levied by the constitution. The legislative assembly may classify such lands of the State as may be provided by law and divide the State into districts on such basis as shall seem just and necessary and may vary the tax rate in such districts in accordance with the risk in order to secure an equitable distribution of the burden of such tax among the owners of such land as may be provided by law.

The power of taxation shall never be surrendered or suspended by any grant or contract to which the State or any county or other municipal corporation shall be a party.

All taxable property, except as hereinafter in this section provided, shall be assessed in the county, city, township, town, village, or district in which it is situated, in the manner prescribed by law. The property, including franchises, of all railroads operated in this State, and of all express companies, freight line companies, sleeping car companies, dining car companies, car equipment companies or private car line companies, telegraph or telephone companies, or corporations operating in this State, and used directly or indirectly in the carrying of persons, property, or messages, shall be assessed by the State board of equalization in a manner prescribed by such board or commission as may be provided by law. But should any railroad allow any portion of its roadway to be used for any purpose other than the operation of a railroad thereon, such portion of its roadway, while so used, shall be assessed in the manner provided for the assessment of other real property.

The legislative assembly may provide for the levy, collection, and disposition of an annual poll tax of not more than $1.50 on every male inhabitant of this State over 21 and under 50 years of age, except paupers, idiots, insane persons, and Indians not taxed.

No future indebtedness shall be incurred by the State unless evidenced by a bond issue which shall be authorized by law for certain purposes to be clearly defined. Every law authorizing a bond issue shall provide for levying an annual tax or make other provisions sufficient to pay the interest semi-annually and the principal within 30 years from the passage of such law.

The debt of any county, township, city, town, school district or any other political subdivision shall never exceed 5 per cent upon the assessed value of the taxable property therein: Provided, That any incorporated city may, by a two-thirds vote, increase such indebtedness 3 per cent upon such assessed value beyond said 5 per cent limit, and a school district, by a majority vote, may increase such indebtedness 5 per cent on such assessed value beyond said 5 per cent limit: Provided further, That any incorporated city may become indebted in any amount not exceeding 4 per cent of such assessed value without regard to the existing indebtedness of such city for the purpose of construction or purchasing water works for furnishing a supply of water to the inhabitants of such city, or for the purpose of constructing sewers and for no other purpose whatever.

Sec. 2. General property taxes.—All real and personal property in this State, and all personal property of persons or corporations residing or doing business therein, except as specially exempted, is subject to taxation for State, county, and municipal purposes. Real property, for the purposes of taxation, includes the land itself, whether laid out in town lots or otherwise, and all rights and privileges, and mines and quarries appertaining thereto.
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Personal property. Personal property includes all goods, chattels, and effects wherever they may be; and all ships, boats, vessels, whether at home or abroad, and all capital invested therein; all moneys at interest, whether within or without the State, due the person to be taxed, and all other debts due such persons; all public stocks and securities; all stock in turnpikes, railroads, canals, and other corporations, except national banks outside the State, owned by inhabitants of this State; the income of any annuity, unless the capital of such annuity be taxed within the State; all fixtures, improvements of every character whatsoever, and buildings upon land. The gas and water mains and pipes laid in roads and streets are personal property. The statute enumerates 27 classes.

Exempt property. The following property is exempt:

1. All public property.
2. Academies, colleges, and institutions of learning, the books and furniture therein, and the grants attached to such buildings necessary for their use, and enjoyment, and not leased or otherwise used with a view to profit.
3. All houses used exclusively for public worship and the lots on which they are erected.
4. All burying grounds.
5. All buildings and the contents thereof, and the land actually occupied by, of public hospitals and institutions of public charity, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.
6. Boarding halls and dormitories not operated for profit and the land on which same are situated for the use of students in attendance upon any State educational institution.
7. Property of any agricultural fair association not conducted for the profit of any member.
8. Property of lodges, chapters, commanderies, fraternities, and like associations not organized for profit, when used exclusively for the purposes of the organization.
9. Funds of fraternal benefit societies (but the real estate and office equipment of such societies are taxable).
10. All structures and improvements on agricultural lands.
11. Structures and improvements occupied by owners as places of residence on village, town, or city lots to the amount of $500.
12. Household goods and furnishings to the amount of $300.
13. Clothing and personal belongings of the individual to the amount of $300.
14. Tools of mechanics to the amount of $300.
15. Tools, implements, or other equipment of farmers to the amount of $600.
16. Money and credits, including bonds and stocks exempt except for income and inheritance taxes.

All exemptions are based upon a full cash valuation. Note.—The foregoing list of exemptions was changed by the 1923 legislature to read as follows:

1. All public property.
2. Property of Indians who are not citizens except lands held by them by purchase and not held in trust.
3. All lands used exclusively for burying grounds or cemeteries.
4. All school houses, academies, colleges, institutions of learning, with the books and furniture therein, and the grants attached to such buildings necessary for their proper occupancy, use and enjoyment and not otherwise used with a view to profit, also all libraries and boarding halls and the land upon which they are situated, owned and managed by any religious corporation for educational or charitable purposes for use of students in attendance upon any educational institutions, provided such dormitories and boarding halls shall not be managed or used for the purpose of making a profit over and above the cost of maintenance and operation.
5. All houses used exclusively for public worship, and the lots on which such houses are erected; also dwellings belonging to religious organizations intended and ordinarily used for the residence of the bishop, priest, or rector, or other minister in charge of the services of the church, together with the lots upon which the same are situated.
6. All buildings and contents thereof belonging to institutions of public charity, including public hospitals under the control of religious or charitable institutions, used wholly or in part for public charity, together with the land actually occupied by such institutions not leased or otherwise used with a view to profit; and all money and credits appropriated solely to sustaining and belonging exclusively to such institutions.
7. Real and personal property of any agricultural fair association duly incorporated for the exclusive purpose of holding agricultural fairs and not conducted for the profit of any of its members or stockholders.
8. Real and personal property owned by lodges, chapters, commanderies, confraternities, farmers' clubs, commercial clubs, and like organizations and associations, grand or subordinate, not organized for profit and used by them for places of meeting and for conducting their business and ceremonies; and all personal and real property owned by any fraternity, confraternity, or organization of college students; provided such property is used exclusively for such purposes.
9. All personal property of insurance companies that are subject to a tax upon gross premiums or gross earnings.
10. All personal property of national and State banking associations, whose capital stock is assessed and taxed to the holders thereof in lieu of a tax upon its property.
11. All land used as a public park or monument ground belonging to any military organization and not used for gain.
12. The armory, and land and lots upon which situated, owned by any regiment, battalion, or company of the North Dakota National Guard, and used for military purposes by such organization.

1923 amendments. Note.—The foregoing list of exemptions was changed by the 1923 legislature to read as follows:
Sec. 3. Assessment.—There is but one assessment for State, county, and city purposes. All counties or parts of counties not organized into civil townships are divided into assessors' districts; each organized civil township and each city constitutes such a district. The assessment is made by township and district assessors (in counties not organized into civil townships) who are elected biennially, and in cities and villages by local assessors who are appointed for a term of two years by the mayors with the approval of the city or village council or board of trustees.

All personal property subject to taxation is listed and assessed every year according to its value on the 1st day of April preceding the assessment. All real property subject to taxation is listed every odd numbered year according to its value on the 1st day of April preceding the assessment, and is assessed annually upon said enrollment made in the odd numbered year. If real property has escaped taxation or was not listed in the odd numbered year, it is the duty of the assessor to place such property upon the list in the even numbered year.

All real and personal property subject to a general property tax not exempt by law, and not subject to a gross sales or other lien tax, is classified for the purposes of assessment as follows: Property of class 1 is assessed at 100 per cent of the full and true cash value and includes all railroads and other public utilities, together with franchises and all real and personal property employed in connection therewith; all land, exclusive of structures and improvements thereon; all bank stocks; all flour mills, elevators, warehouses and storehouses of all kinds; all buildings and improvements on railway rights of way or sites leased from railway companies or other public utility corporations; structures and improvements on town and city lots used for business purposes. Property of class 2 is assessed at 50 per cent of the full and true cash value and includes all livestock, agricultural and other tools and machinery; gas and other engines and boilers; threshing machines and outfits used therewith; all vehicles, automobiles, motor trucks and other power driven cars; boats and all water craft; harness, saddlery and robes; structures and improvements used for homes on city and town lots, all other property.

NOTE.—The basis of assessment as stated was amended by an act approved March 6, 1923, which provides:

All property, real, personal and mixed, subject to a general property tax, not exempted by law or subject to a gross sales or other lien tax shall be valued and assessed at 75 per cent of the full and true value thereof, except farm buildings and improvements, which shall be assessed at 100 per cent of their full and true value. Assessors and boards of review shall assess and return all taxable property at its full and true value, and it shall be the duty of the county auditor after equalization by the State board of equalization to make the computations necessary to reduce such assessed value to said 75 per cent.

Upon petition of 50 per cent of the resident freeholders of acreage property in a county, the county commissioners are required to have compiled a classification of all acre property within such county. Such classification is prepared under the supervision of the county commissioners and is subject to the approval of the State tax commissioner. The method of classifying is required to be uniform throughout the State and based upon all true elements of value including proximity to market, topography of the land, percentage tillable, composition, nature, and fertility of soil. Land is classified in units of 40 acres each into 40 classes ranging from land schedules at $190 to $200 per acre in value to that scheduled at $1 to $2.50 per acre. After final approval of such classification, assessors, supervisors, and local boards of review are required to use same as a basis of value of acre property.

In unorganized counties taxation is administered by the county to which it is attached for judicial purposes, and taxes are assessed for State purposes only.

A statement of personal property, verified by oath, is to be made by the owner, with reference to the value, on the 1st day of April. Refusal to list or swear to the statement is to be noted by the assessor.
and prevents any application for correction of the assessment as made by the assessor. Refusal is a misdemeanor and a false list is perjury.

Personal property is listed and assessed in the county, town, or district where the owner or his agent resides, or if the owner has no residence in the State, at the place of his principal office or business, and if the owner has neither residence nor place of business in the State, such property is listed in the county, town or district in which it exists at the time of assessment.

Stockholders of every bank, State and national, are assessed on their stock where the bank is located. As a basis for valuation of the shares the assessor is to deduct the amount of investment in real estate from the aggregate amount of capital and surplus and undivided profits, but such deduction shall not exceed 60 per cent of the total capitalization. The real estate is taxed the same as other real estate. The real and personal property, except moneys and credits, of corporations, joint stock companies or associations is listed and assessed as other real and personal property. The aggregate value of real and personal property is deducted from the aggregate amount of market value or actual value of shares of stock and indebtedness, except indebtedness for current expenses, and the remainder is listed as "corporate excess."

NOTE.—By an act approved March 6, 1923, the shares of stock of every bank or loan and trust company in the State shall be assessed to the individual stockholders or owners thereof at the place where the bank or loan and trust company is located, with reference to their value on the 1st day of April of each year, and shall be taxed at the same rate as other property in the same taxing district. For the purpose of valuation of the shares of such stock, the officers of each bank and loan and trust company are required on or before the 1st day of May to file a statement with the State tax commissioner and the county auditor of the county where located, verified by oath, showing the amount and number of shares of capital stock, the names and residences of the stockholders, the amount owned by each, and the amount of the corporation’s surplus or undivided profits and undivided profits as of April 1 preceding. The value of each share of stock of each bank or loan and trust company except such as are in liquidation shall be taken to be the par value thereof together with its pro rata share of the aggregate surplus and undivided profits. The value of each share of stock of a solvent bank or loan and trust company which is in liquidation shall be taken to be its pro rata share of the actual value of the assets of such bank or company. Real estate owned by any such bank or company shall be assessed and taxed as other real estate. Personal property of any bank or loan and trust company except furniture, fixtures and equipment shall be returned in the name of the bank or loan and trust company, and shall be assessed and taxed as other personal property. In determining the taxable value of such corporation's investment in real estate and the net amount of its investment in taxed personal property from the aggregate amount of the capital stock, surplus and undivided profits, and the remainder shall be taken as the basis for valuation of such shares of stock in the hands of the stockholders. The tax commissioner shall compute and assess the total net taxable value of the capital stock of each bank and loan and trust company, and shall on or before the first day of June certify such assessment to the county auditor. The county auditor shall compute the net taxable value of each share of stock and shall multiply such value by the number of shares held by each individual stockholder and enter the result on the books of the county as such, but any solvent bank or loan and trust company may, upon written request of its cashier or other officer, have the amount of the assessment against its stockholders apportioned against the bank or trust company in its corporate name and the taxes may be paid as other expenses of the bank or company are paid. The shares of capital stock in banks and loan and trust companies not located in the State but owned by residents thereof need not be listed.

The State tax commissioner is appointed by the governor with the advice and consent of the senate for a term of six years. This official acts as secretary to the board of equalization, has charge of its records and carries into effect its decisions and rulings. Subject to the approval of such board he has charge of the general administration of the revenue laws, assesses income and inheritance, and all taxes collected and levied by the State, recommends the annual equalization of property taxes in each county and the rate of levy for State purposes, exercises general supervision over all assessors and boards of review and equalization; appoints tax supervisors, is charged with administration of the tax law, and may formulate and recommend legislation which he deems expedient to prevent evasion of taxes and improve the system. There is a tax supervisor in each judicial district of the State, appointed by the State tax commissioner for a term of four years who, under the supervision of the commissioner, has supervision over all tax assessments and assessments within the district.

The State board of equalization, composed of the governor, commissioner of insurance, State Treasurer, attorney general, and the commissioner of agriculture and labor, assesses the value of the franchise, roadway, bed, rails, and rolling stock of all railroads, including street railroads, operated in the State. Apportionment is made by the board to counties according to mileage. The county auditor apportions the valuation to the cities, towns, townships, and districts, and the same is taxed in each county as personal property is taxed.
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The property and franchises of express, telephone, freight line, and equipment companies, and sleeping and dining car companies, are assessed by the State board of equalization. The apportionment is the same as that of railroad valuation.

NOTE.—Under an act approved March 7, 1928, all moneys collected for taxation on the gross earnings of freight line and car equipment companies, except dining, buffet, chair, parlor, or sleeping car companies, are payable into the State treasury to be used in paying the general expenses of the State government.

Stocks and goods of merchants, and stocks, goods, machinery and implements of manufacturers are assessed as personal property. The property of itinerant, transient, or other merchants, salesmen, or other persons and of all merchants and salesmen of bankrupt or any other stock of goods brought into the State after the regular assessment, is to be assessed, when found, as other property.

All lignite coal and mineral underlying any land, the ownership of which minerals has been severed from the ownership of the overlying strata, is assessed separately.

NOTE.—By an act approved March 10, 1923, an annual State tax of 3 cents on each acre is levied upon all deposits of lignite coal and minerals (designated by the term "mineral reserves") and all those to coal and mineral underlying any lands, the ownership of which coal and minerals has been severed from the ownership of the overlying strata and the surface of the land. The revenue collected from such taxes are payable into the general fund for defraying the general expenses of the State government.

Grain in elevators is assessed in the name of the owner and operator thereof, and is taxed as follows: Flax, one-half of 1 cent per bushel; wheat, three-eighths of 1 cent per bushel; oats, barley, spelt, and rye, one-twelfth of 1 cent per bushel.

SEC. 4. Equalization.—The city board of equalization, composed of the mayor, city council, and auditor, in cities organized on the commission plan, the commission, and village boards of equalization, composed of the board of trustees, and village clerk, equalize and correct assessments and may increase or decrease assessments. The township board of review, composed of the board of supervisors of each township, the president and auditor of each incorporated village, and the mayor, auditor, and senior alderman from the several wards of each city, equalizes the assessment between individuals in its township or district, and supplies omissions.

The county board of review and equalization, composed of the board of county commissioners, equalizes the assessment made in the districts not embraced in an incorporated city, town, village, or civil township. This board also equalizes between the several assessment districts, but may not reduce aggregate values of the county. An appeal from its decision lies to the district court. Town and municipal officers are to advise with the board.

The State board of equalization, consisting of the governor, commissioner of insurance, State treasurer, attorney general, and the commissioner of agriculture and labor, equalizes assessments between the several counties of the State. It may raise or lower the assessment of property of either class or the aggregate in any county. It may not reduce the aggregate valuation of all the property in the State more than 1 per cent.

NOTE.—An act approved March 1, 1928, provides the governor, State treasurer, State auditor, commissioner of agriculture and labor and the State tax commissioner shall constitute the State board of equalization. The governor shall be the chairman of the board and the tax commissioner the secretary. The board shall meet annually on the first Tuesday in August at the office of the State tax commissioner and shall then examine and compare the returns of the assessment of property in the several counties and proceed to equalize the same so that all taxable property in the State shall be assessed uniformly at its full and true value or at such percentage of full and true value as may be required by law. The board shall have power to equalize the assessment of property between cities and villages of the same county and between the different counties, and shall equalize the assessment of land by adding to the aggregate assessed value of every county in which the board may believe the value too high, such rate per cent as will raise the same to its proper relative value, and by deducting from the aggregate assessed value thereof in every county in which the board may believe the value too low, such rate per cent as will reduce the same to its proper relative value. The board shall also equalize the assessment of personal property by adding to the aggregate assessed value of any class of personal property of every county in which it believes such valuation to be too low, such rate per cent as will raise the same to its proper relative value, and by deducting from the aggregate assessed value of any class of personal property, in every county in which the board may believe the valuation to be too high, such per cent as will reduce the
same to its proper relative value. The board, in making such equalization, may add to or deduct from the aggregate assessed valuation of lands, town or city lots, or any class of personal property throughout the State, such per cent as may be deemed necessary to make the board to be equitable and just, but in all cases of addition to or deduction from the assessed valuation of any class of property in the several counties, or throughout the State, the rate per cent of addition or deduction shall be even and not fractional. All property, real or personal, belonging to railroad, street railroad, telegraph, telephone, express, sleeping car, dining car, freight lines and car equipment companies and used exclusively in the operation and maintenance of its lines or routes in this State and lines for the transmission of electric current, shall be assessed for the purpose of taxation by the State board of equalization and not otherwise except in case of any such property as is now or may hereafter be made subject to a gross earnings tax in lieu of a property tax.

State rate levied by equalization board.

Sec. 5. Tax rates.—The State tax is levied by the State board of equalization and is to be the amount necessary to meet the appropriation of the legislative assembly and the estimated general expenses of the State. The rate of the general State tax is not to exceed 4 mills on the dollar.

Tax levies for State bonds.

The laws authorizing the bonds of the State of North Dakota bank series, and mill and elevator series, provide that five years prior to the maturity of any bonds issued under said laws the State board of equalization shall levy a tax in an amount equal to one-fifth of the amount of the principal of the issued bonds: Provided, That in determining the amount of such tax, the board shall take into account any moneys, if any shall have been paid to the State treasurer by the industrial commission for the specific purpose of paying the principal of said bonds when due; in other words, if the profits of the various industrial enterprises do not furnish sufficient revenue to retire bond issues, the board is required to make a levy. In the case of bonds of the State of North Dakota real estate series, a levy is not required to be made until one year before the maturity of the bonds. The real estate bonds are secured by first mortgages upon North Dakota real estate, and it should never be necessary to make a levy to retire such bonds.

Tax for hail insurance fund.

There is a levy of 3 cents per acre of tillable land within the State changed to 1 cent per acre for the years 1923, 1924, and 1925, by the act of March 8, 1923—for the purpose of providing a permanent hail insurance fund to furnish indemnity against damage to growing crops by hail. An annual acreage tax not to exceed 50 cents for 57 indemnity nor 71 cents for $10 indemnity, is levied upon all cropped land insured, for the payment of losses, the interest on warrants, and the maintenance of the hail insurance department.

There is levied upon each dollar of assessed valuation of all taxable property within the State a tax of 1 mill for the benefit of the "Returned soldiers' fund."

"Returned soldiers' fund."

If moneys in the home-building-bond payment fund (home building bonds not to exceed $2,000,000 and payable in 10 to 30 years with interest not exceeding 6 per cent authorized), are not sufficient to pay the interest on and provide a sinking fund for such bonds, the State board of equalization shall include in the annual tax levy such tax as in its judgment may be necessary to meet the deficiency. (Repealed by act of March 1, 1929.)

Home-building bond payments.

County taxes are levied in specific amounts by the county commissioners, and are based upon an itemized statement of the county expenses for the ensuing year and of the outstanding indebtedness. No greater levy is to be made than will equal the amount of such expense plus 5 per cent of such amount, together with the amount of one year's interest upon and 10 per cent of the principal of the outstanding debt.

County levies.

The county levy is made for the following purposes:

County levies for specific purposes.

For ordinary county revenue, including support of the poor, not to exceed 8 mills on the dollar. Bridge tax, 4 mills. Road tax 5 mills, to be paid in money or labor at the rate of $1.50 per day. In counties having a population of 2,000 or more, there may be levied an additional tax of not less than one-fourth of 1 mill nor more than 4 mills for county road purposes. Emergency purposes, not to exceed 2 mills. Sinking fund or payment of indebtedness, such a sum as will pay the interest for one year and 10 per cent of the principal, or as may be fixed by the legislative assembly. For schools, one-half of 1 mill.

Gopher fund.

The commissioners are authorized to levy one-half of 1 mill on the dollar upon all real estate in the county for extermination of gophers, and other destructive animals.

Gopher fund.

Upou proper vote the county commissioners may levy a tax to raise not less than $10,000 nor more than $65,000 for the purpose of providing for a county agricultural and training school. Bonds for this purpose.
y be issued payable within 20 years with interest at not to exceed 6 per cent. After such school is established a tax may be levied for maintenance, of which the State pays half, but not to exceed $5,000.

Under certain prescribed conditions the county commissioners may levy a tax of not to exceed one-half of 1 mill to aid county fairs.

Note.—By an act approved March 7, 1922, the amount levied for road purposes in any county plus the amount levied for bridge purposes, shall not exceed 25 mills on the dollar of the net taxable assessed valuation, but in unorganized townships the board of county commissioners may levy not to exceed 3 mills on the dollar for road purposes. These limitations may be increased 40 per cent if a majority of the voters of the county so elect and 50 per cent if two-thirds of the voters so authorize. There are no other limitations provided for county purposes.

The total amount of taxes levied for any purpose except special levies for local improvements and for the maintenance of sinking funds, can exceed one-third of the combined levies of the years 1918, 1919, and 1920 only in the same proportion as that in which the assessed valuation has increased over the assessed valuation of the year 1919, except upon a majority vote of the electors which may authorize a levy of 25 per cent in excess of this limit (Repealed by act of March 5, 1923.)

There is a county tax for the “Land classification fund” of not to exceed one-fourth of 1 mill in any one year.

The county commissioners may in their discretion or upon petition of 25 per cent of the taxpayers of the county levy a tax of not to exceed one-half mill on each dollar of taxable property for the promotion of diversified farming and agricultural development within the county through cooperation with the State Agricultural College and the United States Department of Agriculture.

On petition of 20 per cent of the legal voters of the county, the commissioners may levy a tax of not to exceed one-fourth of 1 mill, the proceeds to be used for the purpose of promoting and assisting immigration to the State.

County commissioners may issue funding and refunding bonds for retiring outstanding bonds which were issued for the purchase of seed grain, such bonds being payable in five years with interest at not to exceed 7 per cent, and shall levy an annual tax sufficient to pay the interest on and provide a sinking fund for such bonds.

County commissioners may purchase cattle for dairy purposes and may issue therefor bonds payable within 5 to 10 years, bearing interest at not to exceed 6 per cent. (Repealed by act of March 5, 1923.)

Drainage improvements made by the county commissioners may be paid for by special assessments against lands benefited, and bonds for construction purposes may be issued, payable in not more than 15 years with interest at not to exceed 7 per cent.

County commissioners may erect memorials to those who rendered service or lost their lives in the World War, and may levy therefor an annual tax of not to exceed 4 mills on the assessed value of property in the county.

Upon petition of electors of any county, a special tax of not exceeding 14 mills on all taxable property in the county may be levied for a grasshopper extermination fund.

The electors of each township have power at the annual meeting to vote to raise such sums of money for the maintenance and construction of roads and bridges, for the support of the poor and for all township charges and necessary expenses as they may deem expedient, and the board of township supervisors is required to provide for the collection of an annual tax sufficient to pay interest on outstanding bonds and principal thereof when due. Leases are made by the board of supervisors. The amount levied for road purposes can not exceed 8 mills and for bridge purposes, 4 mills. On a two-thirds vote of the electors in favor of such action a levy of not to exceed 2 mills may be made for irrigation purposes.

All townships having graded roads levy a tax each year upon the taxable property within the township sufficient to create a road dragging fund, but not more than $5 per mile for each mile of graded roads within such township.

Organized townships may build drains and may assess the cost of construction against the lands benefited by such drains.
The total amount of taxes levied for any purpose (except special levies for local improvements) and for the maintenance of sinking funds can exceed an amount equal to one-third of the total combined levies of 1918, 1919, and 1920 only in that proportion in which the assessed valuation has increased over the assessed valuation of 1919, except that a majority vote of the electors may authorize a levy of 25 per cent in excess of this limit. (Repealed by the act of March 5, 1923.)

Assessment is by the township assessor. The township clerk certifies the levy to the county auditor and collection is by the county treasurer.

Cities, towns, and villages having not less than 3,000 inhabitants may levy taxes as follows:

For certain specific purposes: Interest fund for bonds, 12 mills on the dollar, sinking fund for bonds, 4 mills on the dollar, for school purposes, 20 mills on the dollar municipal purposes generally, 20 mills on the dollar.

Payment of judgments: The city council may levy a tax of not to exceed 10 mills for purposes of paying judgments against such city.

Library and reading room: The city council of each city, not exceeding in population 10,000 inhabitants, and each village or township board of each village and township containing over 400 inhabitants, may levy a tax of not exceeding 4 mills to establish and maintain a public library and reading room.

Taxes for village purposes.

The board of trustees of a village may levy a tax of not to exceed 10 mills for village purposes and an additional tax of not to exceed 5 mills for roads. The tax for village parks shall not exceed 3 mills, and property benefited by such parks may be assessed for such benefits.

Municipal taxes.

No townships shall levy taxes in excess of 5 mills on the dollar of its net taxable assessed valuation, which may be increased by not more than 14 per cent if a majority of the electors so vote at a special election, and 50 per cent if two-thirds of the electors so vote.

1923 amendment.

Note.—The act approved March 7, 1923, provides that no village shall levy taxes in excess of 10 mills on the dollar of its net taxable assessed valuation, and no city whether organized under general law or special charter, shall levy taxes in excess of 14 mills on the dollar of its net taxable assessed valuation. These rates may be increased by not more than 40 per cent upon vote of a majority of the electors at a special election and 50 per cent upon vote of two-thirds of the electors.

Assessment and collection.

Sec. 6. Collection.—Taxes are collected by the county treasurer for State, county, city, town, school, poor, bridge, road, or other purposes. Each county is responsible to the State for the full amount of the tax levied for State purposes.

All taxes on real estate become due on the 1st day of December, and one-half of same delinquent on the 1st day of March, after which date a penalty of 5 per cent is added; on the 1st day of June following an additional penalty of 2 per cent, and on the 1st day of November following a third penalty of 3 per cent is charged upon the first half. The second half becomes delinquent on October 15, after which a penalty of 5 per cent is added. If not paid by November 1, an additional penalty of 5 per cent is added.

1928 amendment.

Note.—An act approved February 19, 1928, provides that all real estate taxes shall become due on the 1st day of December in each and every year for which the tax is levied; the full amount of the half tax both flat and indemnity and one-half of the remaining real estate taxes shall be delinquent on the 1st day of March following, and if said one-half becoming due on March 1, shall remain unpaid after that date, there shall be attached thereto a penalty of 5 per cent, and on the 1st day of June following an additional penalty of 2 per cent, and on the 1st day of November following a further penalty of 1 per cent on the original one-half becoming delinquent on March 1. The other half shall become delinquent on the 16th day of October and if unpaid on that date, a penalty of 5 per cent shall be added thereto.

When personal property taxes are payable; penalties for delinquency.

Personal property taxes are due December 1, and delinquent on March 1, after which a penalty of 5 per cent is added. After the 1st day of March, interest at the rate of 1 per cent per month on the original amount of tax on the personal property is charged until the tax is paid. Collection of personal property taxes may be enforced by distress and sale of such property. Personal property taxes become a lien on the property at the time when the assessment is made. Taxes on real property are made a perpetual lien upon the property assessed, and collection of the taxes is enforceable by sale of such property.

Sec. 7. Poll taxes.—There is no State poll tax. The county auditor levies a tax of $1 on each elector in the county for the support of the common schools.

1 The county treasurer is elected every two years, and is not eligible for more than two terms.
A poll tax of $1.50, or one day's labor, may be levied by the county commissioners in unorganized territory, and is assessed and levied by municipal authorities, on every male person between 21 and 50 years of age, for road and bridge purposes. Women, men under 21 and over 50 years of age, volunteer firemen, paupers, idiots, lunatics, soldiers and sailors in service, and Indians who have not severed their tribal relations but are wards of the United States Government, are exempt.

Sec. 8. Inheritance tax.—All property or interest therein or income therefrom, in trust or otherwise transferred by will or by the intestate laws of the State, or by deed, grant, sale, bargain or gift made in contemplation of death, or intended to take effect in possession or enjoyment at or after the death of the grantor, vendor, or donor, when decedent was a resident of the State (but tangible personal property of such decedent located outside of the State and taxed elsewhere, is exempt), or when decedent was a nonresident and possessed property located in the State, is subject to an inheritance tax at the following primary rates:

On the value of property or beneficial interest therein or income therefrom exceeding the specified exemptions and not in excess of $15,000, transferred to—

(a) Husband, wife, lineal issue, lineal ancestor, or adopted child or mutually acknowledged child when such relationship began before the 18th birthday of such child and continued for not less than 10 years thereafter and existed not less than 10 years prior to the transfer, 1 per cent.

(b) Brother or sister of decedent or descendant of same, wife or widow of a son or husband of a daughter, 1½ per cent.

(c) Brother or sister or father or mother of decedent or descendants of same, 3 per cent.

(d) Brother or sister or grandfather or grandmother of decedent or descendants of same, 4 per cent.

(e) Persons of any degree of collateral consanguinity other than those specified above, strangers in blood to decedent, or bodies politic or corporate, 6 per cent.

On the value of property or interest therein in excess of $15,000 and up to $30,000, the rate is one and one-half times the primary rates; $30,000 to $50,000, twice such rates; $50,000 to $100,000, two and one-half times such rates; $100,000 to $300,000, three; $300,000 to $500,000, three and one-half; all in excess of $500,000, four times such rates.

The following exemptions, to be taken out of the first $15,000, are allowed:

All property transferred to municipal corporations within the State for strictly public purposes or to corporations organized under the laws of the State solely for religious, charitable, or educational purposes when the property transferred is used exclusively for the purposes of such organizations within the State, property to the clear value of $10,000 transferred to the husband or wife of the decedent, and $5,000 to each minor child of the decedent, and $2,000 to each of the persons of class (c); property to the value of $50 transferred to each of the persons of class (c).

All taxes so imposed are due and payable at the time of transfer to the treasurer of the county where the county court having jurisdiction is located, and are a lien on property transferred until paid. If not paid within one year, interest is charged at the rate of 10 per cent per annum from the time the tax accrued, except in cases of unavoidable delay when the rate is 6 per cent.

Fifty per cent of the amount collected is retained for the use of the county. In cases where the total amount of the tax is paid to the State, the State treasurer returns to the county treasurer of the county in which the estate was probated, 50 per cent of the amount received, but in case the estate is settled outside the State or the property thereof exists in more than one county, the total amount of the tax accrues to the State treasury.

Sec. 9. Corporation taxes.—Corporations are, in general, taxed under the general property tax.

All corporations, domestic and foreign, organized for profit and having a capital stock represented by shares, or issuing bonds, pay annually a special excise tax with respect to the carrying on or doing business within the State, equivalent to 50 cents on each $1,000 of the fair value of its capital stock or bonds issued in excess of $10,000. Foreign corporations doing business both within and without the State are assessed on a basis of business done, property held, or mileage within and without the State. (Repealed by act of March 7, 1923, effective July 1, 1923.)

Freight line and car-equipment companies are taxed annually upon their gross earnings at the rate of 6 per cent, in lieu of all other taxation and car equipment upon their property used in operation. This tax is payable on or
before July 15, and if not paid by August 1 interest at 5 per cent is charged which is increased to 10 per cent if the tax is not paid before legal proceedings for same are commenced.

1923 amendment.

Note.—An act approved March 7, 1923, provides that every freight line and car equipment company, except during, bus, street, парк or, or sleeping-car companies, owning or operating passenger cars within the State shall pay an annual tax upon gross earnings from operations in the State of 6 per cent. That any such company shall on or before March 15 of every year file with the State tax commissioner a statement under oath giving the amount of gross earnings, total number of miles its cars were operated, and other information, from which the tax commissioner will be enabled to compute the amount of tax due, that the tax as determined by the commissioner shall be certified to the State treasurer for collection on or before May 1, that the tax shall be payable on June 1 and if not paid shall become delinquent on July 1, and thereupon a penalty of 5 per cent shall attach and be charged, that interest at the rate of I per cent per month shall be computed upon all delinquent taxes paid after August 1 that the taxes so imposed shall be in lieu of all other taxes upon the property used exclusively in the operation of the business of such companies within the State, that failure to furnish the return within 20 days after the time fixed is subject to a penalty of not exceeding $500 for each 10 days during which such report shall be delayed and that all moneys collected from this tax shall be payable into the State treasury to be used in defraying the general expenses of the State government.

1. On certain business activities

Ball and pin alleys, $5 per alley.
Cyprés and tobacco, sale of, $5.
Civil nurses operators, $5 for each nurse.
Cold-storage warehouse, $10.
Crudef steel refining, manufacturers, agents, importers, or sellers of concern $1, $15 for each brand.
Commission merchants, $5.
Creamery, cheese factory, renovating or process butter factory, see creamery, or cream station, $10. Tax on products of such factories, 50 cents for each 1,000 pounds of butter fat.
Dance hall, $15.
Dye dealer, $7, annual renewal, $1.
Ferries, $25.
Grain, seed, or other agricultural products, license to buy, weigh, inspect, or grade, $10.
Grain warehouse, biennial license. Capacity, 12,000 bushels or less, $8, 12,000 to 25,000 bushels, $10, 25,000 to 50,000 bushels, $12, 50,000 to 75,000 bushels, $20, over 75,000 bushels, $75.
Liquors, for sacramental, scientific, or other lawful purpose, manufacturer or importer, $10 to $100, according to brand.
Moving picture show or theater, with not more than 50 seats, $10, 50 to 75 seats, $20, 75 to 100 seats, more than 100 seats, $4 additional for each 100 seats or fraction thereof, in excess of 100.
Nursery stock, agents or traveling salesman soliciting for sale of, $10.
Nursery stock, inspection fee of $3 for each 10 acres of land devoted to growing pool or biliard room, $5 per table.
Public hall, privately owned, containing not more than 75 seats, $5, 75 to 150 seats, $10. (Balance of fund after expenses of enforcing law are paid is remitted to cities and towns in which collected.)
Soft drinks, retail sale of, $3.
Storage companies, $10.
Taxicab or auto livery, $1 for first car and $3 for each additional car.
Ticket seller or agent, for each, railroad and steamboat companies pay a license fee of $2.
Transit merchant, $75.

2. Occupational and professional licenses:

Accountant, certified public, examination fee fixed by State University.
Architect, application for examination, $10, certificate of registration, $20 annual renewal, $10 if renewal is not taken over until after month of July, $15.
Attorney at law, examination, $25, admission to bar, $3, annual license, $5.
Baker, examination and certificate, $5; annual renewal, $1.
Chiropractor, examination, $25, annual license, $5.
Dentist, examination, $25 for first and $10 for each subsequent examination, repairs, $10, annual license fee, $30, annual renewal, $2.
Embalmers, examination and license, $25, annual renewal, $1.
Furrier, examination, $20, certificate, $2.
Government, examination, $20, certificate, $10.
Insurance agents, examination, $25 for first and $10 for each subsequent examination, annual license, $30, annual renewal, $2.
Nurse, examination, $10, reciprocity certificate, $10, registration of training school for nurses, $25.

Insurance companies.

Every insurance company doing business in the State except stock and mutual companies organized under the laws of the State is required to pay annually to the commissioner of insurance 2½ per cent of the gross amount of premiums received in the State. An amount equal to 2 per cent of the gross premiums is paid by the State to the city, town, or village in which the insured property is located, for the support of an organized fire department.

State license taxes.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following are annual taxe, unless otherwise stated, imposed by the State:

On business activities.
renewal of corporate existence within one upon payment of an additional fee of $10.

3. Miscellaneous licenses:

Fish and game licenses: Hunting license, resident, $1.50, nonresident, $25. Trapper's license, resident, $2, nonresident, $25. Professional trainer of dogs for hunting purposes, resident, $1, nonresident, $25. Taxidermist, $1. Permit to breed or domesticate fur-bearing mammals, $5 per skinned and $5 per pack. Taxidermist, $5. Hotels: Inspector of hotels collecting following fees. Less than 10 rooms, $7.50, 10 to 20 rooms, $20, 20 to 30 rooms, $10, 50 or more rooms, $20.

Motor vehicles: Every motor vehicle is required to be registered annually. The fee to be paid on all motor vehicles except motor cycles and those used for commercial purposes is based upon factory selling price in force January 1 of each year to which registration applies, net weight, and horsepower. The base fee for the year in which vehicles are first purchased from the dealer is calculated at the rate of 5 mills per dollar of selling price, 20 cents per hundred pounds of net weight, and 10 cents per horsepower, except electric motor vehicles charged $1 in lieu of such horsepower fee. For the subsequent years the registration fee is based upon the fee less 10 per cent for the second year, less 25 per cent for the third year, and less 40 per cent for each year thereafter provided that the fee at no time is less than $5.

For motor trucks in addition to the foregoing factors, the fee is based upon the expense of state tests for household use, one-fourth of 1 cent per ton per gallon, rate being based upon degree of nonconformity to state tests, on all kerosene conforming to state tests for illuminating purposes one-fourth of 1 cent per gallon for all kerosene not conforming to state tests for illuminating purposes, $1 per ton for all other petroleum products or by-product, one-half of 1 cent per gallon. (Note:—An act approved March 6, 1923, repealed the foregoing provisions, and imposes: a tax of 1 cent per gallon on all gasoline, kerosene, offered for sale within the State. No tax is imposed on kerosene under the new law.)

Registration of change of ownership of motor vehicle, $50 cents per tag. These taxes are in lieu of all other State or local taxes, and are used for construction, maintenance, and improvement of State highways, and to a certain extent other highways in the county in which the fees are collected.

Oil fields: Every oil company doing business in the State and engaged in storing, handling, distilling, or selling petroleum products or by-products within the State must be taxed as follows: On all gasoline other than jet fuel and all products, the tax is based upon factory selling price charged by the producer to the State tests for household use, one-fourth of 1 cent per gallon, rate being based upon degree of nonconformity to state tests, on all kerosene conforming to state tests for illuminating purposes one-fourth of 1 cent per gallon for all kerosene not conforming to state tests for illuminating purposes, $1 per ton for all other petroleum products or by-product, one-half of 1 cent per gallon. (Note:—An act approved March 6, 1923, repealed the foregoing provisions, and imposes: a tax of 1 cent per gallon on all gasoline, kerosene, offered for sale within the State. No tax is imposed on kerosene under the new law.)

Testing a barrel, or less quantity of oil. $25. Inspection of petroleum products, 4 cents per barrel.

4. Fees collected and paid into the State treasury:


Cooperative marketing associations: Annual license, $10, but exempt from all franchise or other license taxes. Filing articles of incorporation, $10. Bounding, $2. Issuance of charter, $3. Filling amendment, $2.50.

Corporations: Every incorporated or joint-stock company, other than railroads, banks, insurance, or religious corporations and corporations not organized for pecuniary profit, and every corporation doing business in the State, pay a fee of $2.50 for filing annual statement. Mining corporations are required to pay a fee of $2.50 to the secretary of state for filing statement of financial condition, etc. Every corporation for profit, except insurance companies, building and loan associations, county mutual insurance, manufacturers of dairy products, agricultural fair associations, corporations whose capital stock does not exceed $5,000 formed for improvement of livestock, corporations whose capital stock does not exceed $5,000 formed for purchase of municipal necessities, and corporations and the capital stock does not exceed $5,000 formed for purchase of municipal necessities, and corporations whose capital stock does not exceed $5,000 formed for the purpose of baseball and football teams, and other athletic associations when composed of non-salaried employees, are required to pay into the State treasury, on filing articles of incorporation, the sum of $25 for the first $5,000 or fraction thereof of the capital stock, and $5 for each $5,000 up to $50,000 of capital stock, and the further sum of $5 for every additional $5,000 or fraction thereof. Every corporation under the jurisdiction of the State banking board are required to record its certificate of authority to commence business, and in all cases within 10 days after anything paid into the State treasury the following fees: $100 of the gross amount of assets of the bank on the 1st day of each quarter, exclusive of exempt interest and taxes paid, the fee is not less than $15 nor more than $300. Building and loan associations, mutual investment corporations, and other corporations of a mutual character, with no capital stock or with a capital stock of $1,000 or less, pay a semianual fee of $25 for the first $10,000, $25 cents for each $1,000 or fraction thereof. Renewal of corporate existence after period of duration has expired, $25, in addition to fees required for renewal before such period expires. (This law expired July 1, 1922. Act of March 6, 1923, provides for renewal of corporate existence within one year upon payment of an additional fee of $10.)
TAXATION AND REVENUE LAWS—NORTH DAKOTA.

Restatement of corporations: Fee for filing annual reports, $2.50 and restatement fee of $5 if filed within six months after cancellation; if filed after six months, fee is $2.50 for each annual report due and $15 for each year the corporation has failed to make a report.

Fraternal benefit associations: Filing and recording articles of incorporation, $7; issuance of charter, $3; filing and recording copy of charter from grand lodge, $5.

Issuance of titles and measure: 10 cents to $3.

In insurance, commissioners of: Insurance companies except county mutual insurance companies, pay the following fees: Filing articles of incorporation or copies thereof, $25; filing annual statement, $10; certificate of authority, $2. For copies of papers filed, 20 cents per folio; certifying and affixing official seal to same, $1. Agent’s (domestic company) license or certificate or copy thereof, 50 cents. Examination of insurance company, actual expenses not to exceed $10 per day. There is also the usual reciprocal provision as to reciprocal taxes, licenses, and fees upon foreign insurance companies. Applicants for State hail insurance pay an application fee equal to one-half cent per acre insured, and an insurance premium of 30 cents per acre. Exchange of reciprocal or interinsurance contracts, in lieu of all other taxes, annual license, $15, and a tag of 2½ per cent of gross premiums or deposits collected in State. Mutual and domestic fire insurance companies, except county mutual companies, pay for the purpose of maintaining the department of the fire marshal a sum equal to one-half of 1 per cent of the gross premiums and assessments less return premiums on all direct business received within the State annually.

Markets and brands: Recording, $2.

Secretary of state: Fees for copy of any law, record, document, or paper on file, 25 cents per folio. For attesting certificate and seal to any document, $1. For signature and seal, 50 cents. Filing articles for domestic corporations for profit, $3; other domestic corporations, $2. Fee for increase in capital stock of corporation, $3 for every $10,000 of such increase. Articles of incorporation for foreign corporations, $30. Certificate of authority, $1. Certificate of appointment of attorney, $5. Issuing certificate of corporate existence of domestic corporations, $3. Recording official bond, $2. For searching records, $1. Filing notice of removal of place of business, $3. Filing certificate of increase or decrease of capital, $3. For issuing certificate of increase or decrease of capital, $5. Filing certificate of continuance of existence of corporation, $3; issuing such certificate, $3. Recording miscellaneous papers, 25 cents per folio, and for filing any other paper not provided for, $1. Commission or documents signed by the governor and attested by the secretary of state, $3.

Commission issued to notary public, $5.

Speculative securities (blue sky laws): Promoters of the sale of speculative securities within the State are required to pay an annual registration fee of $1 for each agent, and a filing fee of $25 to the State examiner. Examination of accounts, not to exceed $15 per day and actual expenses of examiner. Filing quarterly statement, $2.50.

State examiner: Fees ranging from $1 to $50 for services in connection with water rights of the State.

Stock brands: Inspection, 15 cents per animal, not to exceed $15 for each shipment.

Supreme court clerk: Fees range from 10 cents to $5.

Uniform accounting system in public elevators and warehouses: Examination and installation, $10 per day and expense of examination.

County license fees.

Counties collect the following license fees:

- Candidates for county and district offices except county commissioner, district assessor, surveyor, coroner, county constable and county justices of the peace, for which no fee is charged, $3.
- Surgeons, for sale of intoxicating liquors for lawful purposes, $5.
- Farm names, registration of, $1.
- Maternity hospital, $25 annually.
- Pediadry, annual license, on foot, $1; with single horse or other beast, $25; with vehicle and two horses or animals, $50; and with more than two animals or with vehicle propelled in any other manner, $75.
- Teacher’s elementary certificate, $2; annual renewal, $1. (Credited to county teachers’ institute.)
- Uniform accounting system in public elevators and warehouses: Examination and installation, $10 per day and expense of examination.

Municipal licenses.

City councils have power to fix the amount of fees, terms, and manner of issuance of licenses to—

- Astrologers, auctioneers, bagatelle, billiard and other games in any place of public resort; brokers; carmen; carriers; clairvoyants; dressmakers and tailors; drugstores; employees of public employments; expressmen; fortune tellers, hawkers; keepers of dogs; keepers of ordinaries; livery yards; musicians and spiritualists; money changers; omnibus drivers; palmists: pawnbrokers; peddlers: plumbers: porters: public scales: runners for public houses: showmen and amusements; theatrical exhibitions; ticket scalpers: watermen.

- Villages have the same powers.

In addition to a State license, transient merchants are required to pay not to exceed $25 per day to the treasurer of the city or village where their business is conducted.

Sec. 11. Income tax.—There is an annual tax upon the entire net income of individuals, both resident and nonresident, from all sources within the State. Income is classified as "earned" which includes salaries, wages, fees for personal service, and profits from any personally conducted business, and "unearned," which includes rents of lands and other property, interest on interest-bearing obligations, dividends on shares of stock, annuities or income from any source other than the

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labor, skill, personally conducted business, or industrial enterprise of the individual. The rates are as follows:

**Earned income**: On the first $1,000, one-fourth of 1 per cent; and at a rate increasing one-fourth of 1 per cent for each successive $1,000 up to the tax is 5 per cent on all net income in excess of $20,000 and up to $40,000, 6 per cent, $40,000 to $60,000, 8 per cent, $60,000 to $80,000, 10 per cent.

**Unearned income**: One-half of 1 per cent on the first $1,000, and at a rate increasing one-half of 1 per cent for each successive $1,000 up to the tenth, on which the rate is 5 per cent, on all net income in excess of $10,000 and up to $20,000, 6 per cent, $20,000 to $30,000, 8 per cent, and in excess of $30,000, 10 per cent.

In computing net income the following deductions are allowed:

Necessary expenses incident to business or trade, interest on indebtedness, taxes, losses by casualty or theft not compensated for by insurance, losses sustained in transactions to an amount not exceeding profits therefrom, reasonable allowance for depreciation, debts charged off as worthless, and income from sources without the State. Professional fees for the promotion of social welfare, and clubs operated exclusively for educational purposes; farmers' or other mutual hail, cyclone, crop, fire, or life insurance companies, mutual or cooperative telephone companies or like organizations operated for the benefit of any stockholder or private individual, or for the support of one or more dependent persons; cemetery companies; fraternal benefit societies, building and loan associations, or cooperative banks operated without profit; cemetery companies owned and operated exclusively for the benefit of their members, religious, educational, charitable, or scientific organizations, business leagues, chambers of commerce, or boards of trade, no part of the net income of which inures to the benefit of any stockholder or private individual, civic leagues operated exclusively for promotion of social welfare, and clubs operated exclusively for recreation or other nonbusiness purposes; or other mutual hail, cyclone, crop, fire, or life insurance companies, mutual or cooperative telephone companies or like organizations operated for the benefit of any stockholder or private individual, or for the support of one or more dependent persons; the proceeds of life insurance policies paid to beneficiaries on the death of the insured; the return of any premium paid under life insurance policies; the income from sources without the State; and upon the net income from all sources within the State, the corporation is not otherwise more easily or more certainly made up a tax on personal property.

The following income is exempt:

To each individual, $1,000, and to every head of a family or other person responsible for the support of one or more dependent persons $1,000 additional, and $200 for each dependent person more than one, the proceeds of life insurance policies paid to beneficiaries on the death of the insured, the return of any premium paid under life insurance policies, or an annuity contract, the value of property acquired by gift, bequest, or descent, interest on the obligations of the United States, the State, or any political subdivisions thereof, income from loans on real property within the State, income from moneys deposited in any bank or financial institution within the State, and compensation of all officers or employees of the United States, except such part thereof as may be paid by the State.

Annually on or before March 1, individuals are required to file with the tax commissioner a return of gross income from all sources for the previous calendar year, deducting from the total thereof the aggregate items of allowance authorized. Assessments are made by the commissioner and certified to the State treasurer, who notifies the taxpayer on or before June 30. Taxes are due July 15. A penalty of 5 per cent is imposed upon the net income from all sources Tax due income from sources within the State bears to the total amount of business. The taxpayer is credited as against the tax due with the amount paid by him to the State or any taxing division thereof as a tax on personal property.

The following corporations are exempt:

Labor, agricultural, and horticultural organizations, mutual savings banks not having a common-stock represented by shares; mutual insurance companies, fraternal benefit societies, building and loan associations, or cooperative banks operated without profit; cemetery companies owned and operated exclusively for the benefit of their members, religious, educational, charitable, or scientific organizations, business leagues, chambers of commerce, or boards of trade, no part of the net income of which inures to the benefit of any stockholder or private individual, civic leagues operated exclusively for promotion of social welfare, and clubs operated exclusively for recreation or other nonbusiness purposes; or other mutual hail, cyclone, crop, fire, or life insurance companies, mutual or cooperative telephone companies or like organizations operated for the benefit of any stockholder or private individual, or for the support of one or more dependent persons; the proceeds of life insurance policies paid to beneficiaries on the death of the insured; the return of any premium paid under life insurance policies; the income from sources without the State; and upon the net income from all sources within the State, the corporation is not otherwise more easily or more certainly made up a tax on personal property.

**Returns; when payable; penalty.**

**Tax on income of corporations.**

**Deductions.**

**Exempt corporations.**

The following deductions are allowed:

Expenses incidental to the business, losses sustained and depreciation charged off within the year, interest, taxes, and in the case of foreign corporations, income from sources without the State.

The following corporations are exempt:

Labor, agricultural, and horticultural organizations, mutual savings banks not having a common stock represented by shares; mutual insurance companies, fraternal benefit societies, building and loan associations, or cooperative banks operated without profit; cemetery companies owned and operated exclusively for the benefit of their members, religious, educational, charitable, or scientific organizations, business leagues, chambers of commerce, or boards of trade, no part of the net income of which inures to the benefit of any stockholder or private individual, civic leagues operated exclusively for promotion of social welfare, and clubs operated exclusively for recreation or other nonbusiness purposes; or other mutual hail, cyclone, crop, fire, or life insurance companies, mutual or cooperative telephone companies or like organizations operated for the benefit of any stockholder or private individual, or for the support of one or more dependent persons; the proceeds of life insurance policies paid to beneficiaries on the death of the insured; the return of any premium paid under life insurance policies; the income from sources without the State; and upon the net income from all sources within the State, the corporation is not otherwise more easily or more certainly made up a tax on personal property.
Corporations are required to file annual returns with the tax commissioner who assesses the tax and certifies the same to the State treasurer on or before June 1. The tax is due within 10 days after demand is made by the treasurer on or before July 15. A penalty of 5 per cent is added to delinquent taxes and interest at the rate of 1 per cent per month is charged from the time the tax is due.

The tax commissioner may, subject to the approval of the State board of equalization, divide the State into income tax districts and appoint assessors for same.

The funds derived from this tax are credited to the general fund of the State.

**Income tax.** Note.—The 1923 session of the legislature materially amended the provisions of the income tax law. Under the new law (Act of March 6, 1923) which takes effect July 1, 1925, the net income of individuals is no longer classified as earned and unearned. Non-residents are not subject to the tax, and residents are taxable upon their entire net income regardless of the sources thereof. The rates are as follows:

<table>
<thead>
<tr>
<th>Net Income Exceeds</th>
<th>Per Cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,000 to $1,000</td>
<td>2</td>
</tr>
<tr>
<td>$1,000 to $500</td>
<td>3</td>
</tr>
<tr>
<td>$500 to $100</td>
<td>6</td>
</tr>
<tr>
<td>$100 to $10,000</td>
<td>8</td>
</tr>
<tr>
<td>$10,000 to $50,000</td>
<td>10</td>
</tr>
<tr>
<td>$50,000 to $100,000</td>
<td>12</td>
</tr>
<tr>
<td>$100,000 to $500,000</td>
<td>15</td>
</tr>
<tr>
<td>$500,000 to $1,000,000</td>
<td>18</td>
</tr>
<tr>
<td>$1,000,000 to $5,000,000</td>
<td>20</td>
</tr>
<tr>
<td>$5,000,000 to $10,000,000</td>
<td>25</td>
</tr>
<tr>
<td>$10,000,000 to $50,000,000</td>
<td>30</td>
</tr>
<tr>
<td>$50,000,000 and over</td>
<td>35</td>
</tr>
</tbody>
</table>

In computing net income of individuals and of corporations, joint stock companies, or associations, the following deductions are allowed:

**Deductions.** Necessary expenses incidental to business or trade, interest on indebtedness, taxes, losses not compensated otherwise, expenses for depreciation of property used in business, and debts charged off as worthless.

The following income of individual taxpayers is exempt:

To each individual, $1,000 to every $1,000 of net income, and to every dollar of net income of any other person responsible for the support of one or more dependent persons, $1,000 additional, and $400 for each additional dependent person, plus the proceeds of life insurance policies paid to beneficiaries upon death of the insured; the return of any premium paid under life insurance, endowment, or annuity contract, the value of property secured by gift, bequest, or descent, interest upon any of the obligations of the United States, the State, or any political subdivision thereof, and compensation of all officers or employees of the United States.

**Returns.** Annually, on or before March 15, individuals are required to file with the tax commissioner a return of gross income from all sources for the previous calendar year, deducting from the total thereof the aggregate items of allowance authorized. They are required to attach to their reports a remittance for the amount of tax as computed by them, but are given the privilege of making quarterly payments of the amount of the tax on March 16, June 15, September 16, and December 15, if they so desire.

**Tax on corporate income.** A tax of 3 per cent is imposed upon the net income derived from sources within the State of North Dakota upon all corporations, joint stock companies or associations doing business within the State. In cases where corporations do business both within and without the State, the entire net income of the corporation is apportioned to North Dakota on the basis that the North Dakota business and property bear to the total business and property of the corporation.

The following corporations are exempt: Labor, agricultural, and horticultural organizations mutual savings banks not having a capital stock, represented by shares, mutual Unions, cooperative unions, fraternal benefit societies, building and loan associations that do not receive savings deposits; cemetery companies owned and operated exclusively for the benefit of their members; religious, educational, charitable, or scientific organizations; commercial clubs; no part of the net income of which inures to the benefit of any stockholder or private individual; civic leagues and clubs operated exclusively for recreation or other nonprofit purpose, farmers' or other mutual hail, co-operative, fire, life insurance companies, mutual or cooperative telephone companies, farmers' mutual warehouse or elevator companies or associations organized for marketing the products of members and not conducted for profit, and insurance companies that pay a tax to the State based upon their gross premiums.

**Corporate returns; when tax is due; penalties.** Corporations are required to file an annual return with the tax commissioner on or before March 15 of each year; unless the corporation reports on a fiscal year basis, in which event their report becomes delinquent 75 days after the close of their fiscal year. The tax is due and payable at the time the report is filed, but may be paid in quarterly installments at the option of the corporation. A penalty of 5 per cent is added to delinquent taxes of individuals or corporations and interest at the rate of 1 per cent per month is charged from the time the tax becomes delinquent.

In the new law the personal property tax offset is eliminated and income from loans on North Dakota real property and North Dakota bank deposits is made taxable to the resident recipient.

The funds derived from this tax are credited to the general fund of the State.

**For use of State.**

**Appportionment of State fund.**

**School revenues.** The State tuition fund, composed of the net proceeds of fines and penalties, the interest and income from the permanent school fund, the leases of school lands, and 5 per cent of the proceeds of the sale of public lands by the United States, is apportioned among the counties of the State in proportion to the number of children of school age and in the same manner among the several school districts of the county.
Each district school board may levy a tax for school purposes upon the property of the district not to exceed 30 mills on the dollar, in any one year excepting that not to exceed 20 mills additional may be levied for the payment of past due outstanding warrants. A tax of not to exceed 20 mills may be levied in school districts for the purpose of paying final judgments.

On petition of one-third of the voters of any city, incorporated or platted town or village, or of a school district located in the same, an election may be held to determine upon its organization into a special school district.

Special school districts may levy taxes not exceeding 30 mills on the dollar in any one year, but a majority of voters at any annual election may authorize an additional levy of 10 mills in districts having a high school. The board of education, in addition to the rate authorized for school purposes, is required to levy an amount sufficient to pay interest on outstanding bonds and to create a sinking fund for their redemption.

Territory adjacent to such districts may be annexed for school purposes and is then subject to the same taxation.

Common-school districts may be organized upon petition of one-third of the residents who have custody of children of school age, of any territory consisting of not less than one congressional township, and having at least $12,000 in taxable property and at least ten children of school age.

Independent school districts may be formed, and are authorized to levy taxes to the amount which, together with the public moneys coming to the district from the State and county school fund and other sources, will be sufficient to maintain proper schools in the district. Not to exceed 20 mills on the dollar may be levied for the purpose of providing, improving, and maintaining school buildings.

Bonds issued by boards of independent districts are payable in not more than 25 years and bear interest at not to exceed 6 per cent. The total indebtedness of the district may not exceed 50 mills on the dollar of taxable property in the district.

Taxes levied by school districts are certified to the county auditor, placed upon the county tax roll and collected by the county treasurer, who pays them over to the treasurer of the board of education of each district.

The sixteenth and the thirty-sixth sections of each township are set aside for the use and benefit of common schools.

The county auditor includes in the annual levy a tax of one-half of 1 mill on the dollar of taxable property for the support of public schools to be apportioned by the county superintendent among the school districts of the county.

Receipts by the State on account of ferry licenses accrue to the use of public schools and are apportioned to the various districts as are other school funds.

Bonds of common school districts may be issued, not to exceed 5 per cent of assessed valuation of district, including all other indebtedness and are payable in 5 to 20 years, with interest at 7 per cent.

The total amount of taxes levied except for the maintenance of sinking funds can not exceed by more than 30 per cent an amount equal to one-third of the total combined levies of the years 1918, 1919, and 1920.

(Repealed by act of March 5, 1923.)

Sec. 13. Irrigation and park districts.—Irrigation districts may be organized upon vote of the electors, and bonds for construction purposes may be issued payable within 20 years, with interest at not more than 8 per cent. Such bonds are payable from the proceeds of annual assessments upon all real property in the district according to benefits.
received. The board of directors of the irrigation district acts as a board of equalization of benefits. Collection of the assessments is made by the county treasurer in the same manner as the county taxes, and the amounts collected are turned over to the treasurer of the district.

**Park districts; assessments; tax levy.** Any incorporated city on a two-thirds vote of its council may declare itself by ordinance to be a park district of the State, with powers administered by a board of commissioners. Such park commission may levy special assessments on all property specially benefited by the development of parks or boulevards, and may levy annually upon all property within the district for park purposes a tax of not to exceed 2 mills on each dollar of taxable property within the district.

**1923 amendment; tax limitation.** Note.—The act of March 7, 1923, provides that no park district shall levy taxes in excess of 2 mills on the dollar of its net taxable assessed valuation, but this limitation may be increased by 40 per cent if a majority of the electors of the district so vote at a special election, and by 50 per cent upon a favorable vote of two-thirds of the electors.

**Park district bonds.** A park district may also issue bonds not exceeding in amount 1 per cent of the assessed value of taxable property. These bonds are payable within twenty years and bear interest at not to exceed 6 per cent.
Sec. 1. Constitutional provisions summarized.—Laws providing for tax levies, appropriations for the current expenses of the State Government and State institutions, and emergency laws necessary for the immediate preservation of the public peace, health or safety, shall go into immediate effect. Such emergency laws, upon a yeas and nays vote must receive the vote of two-thirds of all the members elected to each branch of the general assembly, and the reasons for such necessity shall be set forth in one section of the law, which section shall be passed only upon a yeas and nay vote, upon a separate roll call thereon. The laws mentioned in this section shall not be subject to the referendum.

The powers defined herein as the “initiative” and “referendum” shall not be used to pass a law authorizing any classification of property for the purpose of levying different rates of taxation thereon or of authorizing the levy of any single tax on land or land values of land sites at a higher rate or by a different rule than is or may be applied to improvements thereon or to personal property...

“The commissioners of the sinking fund,” created in this article, shall forthwith, upon the adoption of this amendment, proceed to issue and sell from time to time, under such regulations as they may by order promulgate for not less than par and accrued interest, not to exceed the total sum of $25,000,000 of bonds of the State of Ohio, bearing interest at not to exceed 5½ per cent per annum, payable semiannually and maturing in 20 equal semiannual installments, commencing not later than the 1st day of April, 1923. Such bonds and the interest thereon as income shall be exempt from all taxes levied by the State of Ohio or any taxing district thereof. The proceeds of the sale of said bonds shall be paid into the treasury of the State of Ohio, subject to be paid out, without appropriation by the general assembly, upon the order of the said commissioners, the same to be known as “The World War compensation fund.” The said commissioners shall by their certificate filed with the auditor of the State, add to the State levy for taxation, in the year 1922 and thereafter during the life of such bonds, in addition to all other taxes now or hereafter provided by law, such amounts annually as shall be necessary, as a tax levy for the retirement of said bonds, and the payment of the interest thereon; and said levy may also provide for the payment of the expenses of administration hereof. Such levy shall not be considered in applying any limitation on aggregate tax rates now or hereafter provided by law.

Said taxes when received shall be paid into a fund in the treasury of the State to be paid out without appropriation by the general assembly upon the order of the said commissioners for the purpose of the payment or retirement in other manner of the said bonds, interest thereon, and expenses of administration hereof. As soon as may be, the said commissioners shall, under such regulations as they may from time to time promulgate, pay out of said fund to persons resident in Ohio at the time of the commencement of service who served honorably on active service in the Army, Navy, or Marine Corps of the United States, or being also citizens of the United States, in similar forces of any of the Governments associated with the United States in the World War, with the rank or grade of not higher than captain in the Army or Marine Corps, or corresponding grade in the Navy, between the dates of April 6, 1917, and November 11, 1918, or their heirs at law, adjusted compensation for their full period of active service to the date of separation therefrom, at the rate of $10 per month, but not to exceed $250.
COUNTY AND LOCAL TAXATION (Art. X, sec. 7.)

Poll tax prohibited (Art. XIV, sec. 1).

Uniform taxation of property (sec. 2).

The commissioners of counties, trustees of towns, and similar boards shall have such power of local taxation for police purposes as may be prescribed by law.

No poll tax shall ever be levied in this State, or service required, which may be commuted in money or other thing of value.

Laws shall be passed taxing by a uniform rule all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also all real and personal property, according to its true value in money, excepting all bonds outstanding on the 1st day of January, 1913, of the State of Ohio, or of any city, village, hamlet, county, or township in this State, or which have been issued in behalf of the public schools in Ohio and the means of instruction therewith, which bonds outstanding on the 1st day of January, 1913, shall be exempt from taxation; but burying grounds, public schoolhouses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, public property used exclusively for any public purpose, and personal property to an amount not exceeding in value $500 for each individual, may, by general laws, be exempted from taxation; and laws may be passed to provide against the double taxation that results from the taxation of both the real estate and the mortgage or debt secured thereby or other lien upon it; but all such laws shall be subject to alteration or repeal, and the value of all property so exempted shall from time to time be ascertained and published, as may be directed by law.

The general assembly shall provide by law for taxing the notes and bills discounted or purchased, moneys loaned, and all other property, effects, or dues of every description (without deduction) of all banks now existing or hereafter created, and of all bankers, so that all property employed in banking shall always bear a burden of taxation equal to that imposed on the property of individuals.

No tax shall be levied except in pursuance of law; and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied.

Except as otherwise provided in this constitution, the State shall never contract any debt for purposes of internal improvement.

Laws may be passed providing for the taxation of the right to receive, or to succeed to, estates, and such taxation may be uniform or it may be so graduated as to tax at a higher rate the right to receive, or to succeed to estates of larger value than to estates of smaller value. Such tax may also be levied at different rates upon collateral and direct inheritances, and a portion of each estate not exceeding $20,000 may be exempt from such taxation.

Laws may be passed providing for the taxation of incomes, and such taxation may be either uniform or graduated, and may be applied to such incomes as may be designated by law; but a part of each annual income not to exceed $3,000 may be exempt from such taxation.

No bonded indebtedness of the State or any political subdivision thereof shall be incurred or renewed unless, in the legislation under which such indebtedness is incurred or renewed, provision is made for the levying and collecting annually by taxation an amount sufficient to pay the interest on said bonds, and to provide a sinking fund for their final redemption at maturity.

The property of corporations now existing or hereafter created shall forever be subject to taxation the same as the property of individuals.

SEC. 2. General property taxes.—All property in the State, whether real or personal, and whether belonging to individuals or corporations, and all moneys, credits, investments in bonds, stocks, or other personal property of persons residing in the State are declared to be subject to State, county, and municipal taxation, except only such property as may be expressly exempted.
Property terms used include, for purposes of taxation—

**Real property**—Land with all things contained therein, and unless otherwise specified, all buildings, improvements, and fixtures, with all rights and privileges pertaining thereto.

**Personal property**—Every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of any parcel of real property, as above defined; the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated; every share, portion, or interest in such stock, profits, or means, by whatsoever name the same may be designated, inclusive of every share or portion, right, or interest, either legal or equitable, in and to every ship, vessel, or boat, of whatsoever name or designation, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this State, whether such ship, vessel, or boat shall be within the jurisdiction of this State, or elsewhere, and whether or not the same shall have been enrolled, registered, or licensed at any collector’s office or within any collection district in this State, the money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered merely as security. The railroad, water and wood stations, and such other realty as is necessary for the daily running of railroads, are classed as personal property.

*Money* or *moneys.*—Any surplus or undivided profits held by societies for savings, banks or banks having no capital stock, gold and silver coin, bank notes of solvent banks, in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein is entitled to withdraw in money on demand.

**Investment in bonds**—All money in bonds, or certificates of indebtedness, or other evidence of indebtedness of whatever kind, whether issued by incorporated or unincorporated companies, towns, cities, villages, townships, counties, States, or other corporations, or by the United States, held by persons residing in this State, whether for themselves or others.

**Investments in stocks**—All moneys invested in the capital or stock of any bank of the United States, or of any association, corporation, joint-stock company, or other company, the capital stock of which is or may be divided into shares which are transferable by each owner without the consent of the other partners or stockholders, for the purpose of diminishing the amount of credits of any amount over $100 owed, but there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint-stock company, nor any subscription for any religious, scientific, literary, or charitable purpose; nor any acknowledgment of any indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgment to be a full consideration therefor, nor any acknowledgment made for the purpose of diminishing the amount of credits to be held for taxation. Pensions receivable from the United States are not held to be credits. Both credits and debts are to be estimated at no larger sum than it is believed can be collected or paid.

**Property used exclusively for or belonging to or included under the following is exempt from taxation:**

1. All public property.
2. Armories.
3. Cemeteries, and companies for preserving dead bodies.
5. Churches.
6. Fire companies.
7. Indentured and insurance funds of certain secret, religious, and charitable societies.
8. Law libraries of county law library associations.
9. Colleges and academies not conducted for profit.
10. Personal property of each taxpayer up to $100, excepting dogs.
11. Public parks containing prehistoric earthworks.
12. Soldiers’ monuments.
14. Waterworks.
16. Credits used for support of the poor.
17. Bonds of the United States, State of Ohio, and of any political subdivision thereof, bonds issued in behalf of the public schools of Ohio.
18. Bank stock in all Ohio corporations and shares of stock in foreign corporations if two-thirds of the property of such corporations is taxed in Ohio and such corporations have complied with all the laws of the State.

**Sec. 3. Assessment.**—In general there is but one assessment for each of such cities, villages, townships, to which it properly belongs in proportion to the value of the real estate and fixed property included in the return, in each of such cities, villages, townships, or taxing districts.
Each county is made the unit for the assessment of real estate for taxation purposes. The county auditor, who holds office by election for a term of four years, is the assessor for all the real estate in his county for purposes of taxation (except such as belongs to public utilities which are assessed by the tax commission). Annually between the 1st day of January and the 1st day of February, the county auditor is required to ascertain whether the real estate in each township, village, ward or city is assessed for taxation in the aggregate at its true value in money as the same appears in the tax duplicate. Such assessment constitutes the valuation for taxation for the current year. Exempt real estate must be listed and valued. Real estate, excluding growing crops, is assessed at its true value in money and not at the price it would bring at auction or a forced sale.

Personal property is assessed annually by assessors elected every two years in each city, ward, village, and township. In cities not divided into wards, such number of assessment districts may be created as the county auditor designates, and one assessor is elected in each such district. An assessor may appoint an assistant assessor with the approval of the county auditor.

The assessor "at the time of taking the lists" each year corrects the assessment of real property by adding new buildings and deducting property destroyed when over $100 in value, and by correcting errors or omissions discovered.

Every person of full age and of sound mind is required each year, between the second Monday in April and the 1st day of May, to list all taxable property in his possession. He is required to take oath that the property so "listed" is all that is owned by him or under his control subject to taxation on the second Monday in April, and that the value affixed to each item is "the true value thereof as ascertained by the usual selling price thereof for cash, at voluntary sales thereof at the time and place of listing," or such price as could be obtained for it in money at such sale. Persons claiming to have nothing to list must take oath to that effect. In case a person refuses to list his taxable property or refuses to swear to the list, the assessor makes return of such property as he can find, and the auditor raises the assessment by 50 per cent. The penalty for a false return is an assessment at 50 per cent in addition to the true value. All officers connected with the assessment, from the assessor up, are authorized to examine persons under oath and to examine books, etc.

The tax commission of Ohio is composed of three members appointed by the governor for a term of six years, one retiring every two years. The commission directs and supervises the assessment, for purposes of taxation, of all real and personal property in the State, and constitutes a board of appeal from the county boards of revision.

The commission is required to assess the property of all express, telephone, telegraph, sleeping car, freight line, equipment, electric light, gas, natural gas, pipe line, waterworks, messenger, signal, union depot, water transportation, heating and cooling, street railroad, steam, suburban, and interurban railroad companies, and to determine the amount of the gross receipts of gross earnings of such companies as are required to pay an excise tax upon their gross receipts or gross earnings, and the proportion of the capital stock represented in the State of sleeping car, freight line, and equipment companies. It is also required to ascertain and determine the amount of the subscribed or issued and outstanding capital stock of domestic corporations, and the proportion of the authorized capital stock of foreign corporations represented by property and business in Ohio. Public utilities report annually to the commission on or before the 1st day of March, with respect to plant and property owned or operated wholly or partly within the State. In the case of railroads, the statement must give the length of the lines within and without the State, the number of miles of road in each county, including the track and its branches and side and second tracks, switches and turnouts therein, classes of rolling stock, buildings, etc. In the case of pipe line, gas, natural gas, water works, heating or cooling companies, the statement must show the number of miles of pipe line owned, leased, or operated, miles in each county, pumping stations, buildings, etc. The commission is required...
on the second Monday of June of each year, to ascertain and assess at its true value in money all the property of each public utility. The property is to be that owned and operated by the public utility, and includes all buildings, real estate necessary to its daily operations, or operated wholly or in part within the State, and moneys and credits owned. The value of the property is apportioned to the various counties and taxing districts. When a railroad has part of its road in the State and part in another State, the commission is required to take the value of all property and divide it in the proportion which the mileage of the road in the State bears to the total mileage. In assessing express, telegraph, and telephone companies, the commission is guided by the value of the property as determined by the value of the entire capital stock of the company, and such other rules and evidences as would enable the commission to arrive at the true value in money of the entire property of such company in the State. Freight line and equipment companies and sleeping-car companies are assessed upon the amount and value of that proportion of the capital stock which represents the capital and property owned and used in Ohio, the guide being the mileage of roads over which the rolling stock is operated. The entire amount of taxes paid by the above-mentioned corporations is paid into the State treasury.

The property of corporations not specially provided for is returned to the county auditors, who assess it and apportion the total assessment among the townships, villages, cities, or wards in proportion to the real property of the corporations within each, the taxes being collected by the county treasurers.

The real estate of a bank or banking association is taxed in the place where it is located, in like manner as the real estate of persons is taxed. Bank shares are assessed at their true value in money and taxed where the bank is located. The bank collects the taxes due upon its shares of stock from the several owners of such shares, and pays same to the treasurer of the county, but where incorporated banks have no stock the bank is required to pay taxes upon the capital employed or the value of the property representing it.

The shares of stock of domestic building and loan associations upon which no loans have been made or money advanced are taxed to the holders individually. Shares and loans advanced to members are exempt from taxation.

The following peculiarities in procedure should be noted:

Merchants and manufacturers are assessed upon their average holdings throughout the year, and not upon what they may happen to hold on tax day; transient trades are assessed upon that proportion of their stock which the time they are present bears to the year; dogs are assessed wherever they are kept, and may be assessed whenever they arrive; thus, a trader opening a shop for one month only pays on one-twelfth of his stock, whether he was present on tax day or not.

Dogs are listed separately and should not be included in the $100 of exempted personal property. A per capita tax of $1 on each male and spayed female, $3 on each unspayed female, and $100 per kennel tax is levied if after paying sheep claims from this fund, there remains more than $1,000, the excess may be apportioned for the benefit of societies for prevention of cruelty to children and animals, and the county board of education fund.

Omitted property. The county auditor, when he has reason to believe that there has not been a full return of property within the county for taxation, proceeds to correct the returns and may issue compulsory process to secure the evidence necessary to authorize him to subject to taxation any property improperly omitted from the tax duplicate. All costs are assessed to the taxpayers.

Sec. 4. Equalization.—In each county there is a board of revision organized annually and composed of the county auditor, county treasurer, and president of the board of county commissioners. The county boards of revision and the tax commission of Ohio equalize the valuation of real and personal property.

On the second Monday of June annually, the county auditor lays before the county board of revision the statements and returns of personal property, and on the first Monday in July, the returns of his assessment of real property. The board thereupon proceeds to revise the statements and returns, makes such corrections and adds such omissions as are considered required. The county auditor does not make up his tax list or advertise such list for inspection until the board of revision has completed its work of equalization and has transmitted the revised statements to the auditors.
Appeal to tax commission. An appeal from the decision of the county board of revision may be taken to the tax commission whose duty it is to determine the true value of property, the assessment of which is complained of. Such decision is final for the current year unless reversed by petition to the court of common pleas of the county.

Equalization by tax commission. The tax commission annually determines whether the real and personal property in the several counties, cities, villages, and taxing districts in the State have been assessed at the true value thereof, and may increase or decrease the aggregate value, so that each and every class of real and personal property shall be listed and valued for taxation by an equal and uniform rule at its true value in money.

State tax rate, how fixed. Sec. 5 Tax rates.—Taxes for State purposes are levied annually on each dollar of valuation of taxable property in the sum or sums provided by law. The auditor of State, on or before the first Monday in June, annually, gives notice to each county auditor of the rate required by law to be levied for the payment of the principal and interest of the public debt, for the support of the common schools, for defraying the expenses of the State, and for the other purposes prescribed by law.

Tax for highway improvement fund. An annual tax of five-tenths of 1 mill on all taxable property is levied, the proceeds of which constitute the State highway improvement fund. This levy is in addition to all other levies for any purpose.

Common school fund. There is an annual State tax levy for the State common school fund of fifteen one-hundredths of 1 mill, and additional tax of 2¼ mills to be retained by the counties for support of schools therein.

Universities and State institutions. The tax rate for the building fund for the Ohio State University and the universities supported by the State is one hundred and twenty-five one thousandths of 1 mill, in addition to all other taxes, and the rate for the building fund for the several State institutions, twenty-five one-hundredths of 1 mill.

Tax limitations. Under the tax rate limitation law, the aggregate rate for all purposes is 10 mills, and for each subdivision, as follows. County, 3 mills; municipality, 5 mills; township, 1.5 mills; school district, 3 mills.

How county and local tax rates may be increased. The county commissioners of any county, the council of any municipal corporation, the trustee of any township, or any board of education at any time by a majority vote of all the members elected or appointed thereto declare by resolution that the amount of taxes that may be raised by the levy of taxes at the maximum rate will be insufficient, and that it is expedient to levy taxes at a rate in excess thereof, and cause a copy of such resolution to be certified to the deputy state supervisors of the proper county. Such proposition shall then be submitted to the electors of such taxing districts, and if the majority of the electors voting thereon approve, it shall be lawful to levy taxes within such taxing district at a rate not to exceed that provided for in the resolution, but in no case shall the combined maximum rate for all taxes levied exceed 15 mills. A county budget commission, composed of the county auditor, county treasurer, and the prosecuting attorney, is authorized to reduce the amounts requested in the various budgets so that the total for all the subdivisions will be within the legal limitation.

Specific levies. The following specific levies for county, township, municipal and school purposes are operative only in case they are within the aggregate rate limitations.

Ready: Not to exceed 2 mills
Experiment farms: Establishment of experiment farms, if voters approve, not to exceed 2 mills.
Indigent soldiers relief: Relief of indigent ex-soldiers, sailors and marines, and their wives, parents, widows, and children under 15 years of age, not to exceed five-tenths of 1 mill.
Reformatories: Maintenance of reformatory institutions, not to exceed one-tenth of 1 mill.
State highway fund: County's proportionate share of cost of State highways, not to exceed 1 mill, 1 mill of which shall be in addition to the maximum limit fixed by law for all purposes.
Hospitals: Support of county hospitals maintained by charitable organizations, not to exceed two-tenths of 1 mill, and such additional amount as may be necessary for payment of bonds and interest.
Deficiencies: To cover deficiencies in levy of special assessments for any purpose, such amount as may be necessary.

Memorials: For erection of soldiers' and sailors' memorial, if voters so authorize, not to exceed 1 mill for a period of not more than 5 years.

Sewerage, districts, waterworks or supply; bond issues: The board of county commissioners may provide county sewerage or may establish and maintain sewer districts within their respective counties, including districts outside of incorporated municipalities. They may issue bonds for such purposes payable within 30 years and bearing interest at not to exceed 6 per cent. Such indebtedness shall not exceed one-tenth of 1 per cent of the total valuation of the county in any one year, and shall be paid from assessments on lands benefited by the improvement and by general taxation. Bonds may also be issued and taxes levied for the construction and operation of water supply or waterworks systems in such districts.

Drains and ditches: Counties may construct drains or ditches and may levy for such purposes special assessments against lands benefited. If necessary, a special tax of five-tenths of 1 mill may be levied on all property in the county to pay the compensation of ditch supervisors and for the location and construction of ditches, drains, and water courses.

Forest reserves: Any county, township, or municipality may levy a special tax of not to exceed 3 mills on assessed real estate in addition to other taxes for the creation of a county, township, or municipal forest reserve.

A county or municipality may issue bonds for grade crossing elimination and levy a special tax therefor of not to exceed one-half mill annually.

Whenever bonds are issued, the taxing authority must provide a sufficient annual tax to pay the principal and interest of such bonds. No indebtedness may be incurred by a municipal corporation in excess of 5 per cent of the total valuation of its taxable property or by a school district in excess of 6 per cent of the total valuation of the taxable property in such district.

Special taxes may be levied in townships for the following purposes:

- Township tax levies.
- Town hall: Erection of a town hall, if voters approve, not to exceed 4 mills annually for not more than seven years.
- Library: Township libraries, not to exceed 1 mill.
- Hospitals: Support of free hospitals, not to exceed 1 mill.
- Parks: Not to exceed 1 mill.
- Cemeteries: Not to exceed one-half of 1 mill.
- Memorials: Payment of principal and interest of bonds which may be issued to erect memorials.

State highways: For township's proportionate share of the cost of State highways, not to exceed 2 mills in addition to all other taxes.

Explosion tax: A tax of $300 may be assessed against property on which a permanent injunction has been issued as a public nuisance.

The rate in mills on each dollar of assessed valuation is fixed, under certain statutory restrictions as to the maximum rates for specific purposes, by the township trustees, the trustees of hamlets, or the city council. These rates may be exceeded by a popular vote, but as stated above, in no case shall the combined rate for all subdivisions exceed 15 mills on the dollar.

The council of each city, for the purpose of creating and maintaining a municipal pawn department fund, may levy annually a tax of not more than one-fifth of 1 mill on each dollar of the taxable property in the municipality until such department is self-supporting. The city council may levy a tax of not to exceed three-tenths of 1 mill for the police relief fund, one-thirtieth of 1 mill for the "sanitary police pension fund," and three-tenths of 1 mill for the firemen's funds. Any municipal corporation may levy special assessments on property which is benefited by public improvements.

Sec. 6. Collection.—The lien for taxes attaches to the property in each year on the day preceding the second Monday in April, except bank taxes, which attach on the first Monday in May.

All taxes, State, county, and local, are collected by the county treasurer, who is elected for two years. At least one-half of all taxes, but all the road tax, must be paid on or before the 20th day of December, and the remainder on or before the 20th day of June next ensuing. The county treasurer is allowed 6 per cent on the amount collected as delinquent taxes and penalties. Delinquent taxes are collected by distraint and sale.

In the case of taxes on real estate which have become delinquent by failure to pay one-half on the 20th of December and which cannot be collected by distraint and sale of personality, the penalty is 15 per cent; if such taxes and penalty, including the remaining half thereof, are not paid on or before the 20th of June, or collected by distress or
Transfers subject to tax.

No poll taxes.

Sec. 7. No poll taxes.—There are no poll taxes, as they are prohibited by the constitution.

Sec. 8. Inheritance tax.—All property within the jurisdiction of the State and any interests therein, whether belonging to inhabitants of the State or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this State or another State or country, or by deed, grant, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, institution, or corporation, is subject to the inheritance tax. When any person or corporation shall exercise a power of appointment derived from any disposition of property, such appointment shall be deemed a transfer taxable in the same manner as though the property belonged to the donee of such power, and had been bequeathed by said donee by will. Whenever property is held by two or more persons jointly, so that upon the death of one, the survivor or survivors have a right to the immediate ownership of the whole property, such succession is taxable as if the whole property belonged to the deceased person and had been bequeathed by will. Executors or trustees receiving a bequest or devise in lieu of their lawful allowance of property which would otherwise be liable to such tax or if appointed residuary legates and the said bequests, devises or residuary legacies exceed what would be a reasonable compensation for their services, such excess is liable to this tax, and the probate court having jurisdiction of their accounts shall fix such compensation. When any property shall pass subject to any charge, estate, or interest, determinable by the death of any person, the increase accruing to any person, institution, or corporation on the extinction and determination of such charge, is deemed a succession taxable in the same manner as if these entitled thereto had acquired such increase from the person from whom the title is derived.

Classification of beneficiaries, and exemptions allowed:

<table>
<thead>
<tr>
<th>Class (a)</th>
<th>Class (b)</th>
<th>Class (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wife or minor child of decedent</td>
<td>Father, mother, husband, adult child or other lineal descendant of decedent or a legally adopted child or lineal descendant of such child</td>
<td>Brother, sister, niece, nephew, wife or widow of a son, husband of a daughter of decedent, or any child to whom for not less than ten years prior to death, decedent stood in the acknowledged relation of parent</td>
</tr>
</tbody>
</table>

The rates at which the tax is levied are as follows:

<table>
<thead>
<tr>
<th>When value of succession is in excess of exemption, and includes—</th>
<th>Class (a)</th>
<th>Class (b)</th>
<th>Class (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000</td>
<td>1%</td>
<td>0%</td>
<td>7%</td>
</tr>
<tr>
<td>$25,000 to $100,000</td>
<td>2%</td>
<td>1%</td>
<td>8%</td>
</tr>
<tr>
<td>$100,000 to $200,000</td>
<td>3%</td>
<td>1%</td>
<td>9%</td>
</tr>
<tr>
<td>$200,000 to $500,000</td>
<td>4%</td>
<td>1%</td>
<td>10%</td>
</tr>
</tbody>
</table>

When payable; discount; interest.

Inheritance taxes are payable within one year of the death of the owner of the property, and are a lien upon the property until paid. If paid before the expiration of one year, 1 per cent discount per month is allowed for each month that payment was made prior to the expiration of said year. If not paid within the year, 8 per cent interest is charged unless delay is due to unavoidable causes, in which case 5 per cent is charged during such time. If not paid within 18 months, the prosecuting attorney is authorized to bring suit for the taxes.

Distribution of tax.

Fifty per cent of the tax is for the use of the municipality or township in which the tax originates, one-half to be credited to the sinking fund, and the remaining 50 per cent, after deducting fees and costs, is paid to the State to the credit of the general fund.

Sec. 9. Corporation taxes.—All corporations are taxed under the general property tax; but there are a number of additional taxes imposed on corporations or upon certain classes of corporations, payable into the State treasury and used solely for the benefit of the State.
All domestic and foreign corporations (except those operating public utilities, fraternal beneficiary associations, insurance and building and loan companies) are required to pay on or before October 1 in the case of domestic companies, and December 1 in the case of foreign corporations, an annual fee of three-twentieths of 1 per cent, domestic corporations upon the amount of subscribed or issued and outstanding capital stock, and foreign corporations upon the proportion of the authorized capital stock represented by property owned and used and business transacted in the State. This fee is not to be less than $10 in any case.

Corporations, companies, joint-stock associations, persons, firms, copartnerships, or voluntary associations, wherever organized or incorporated, engaged in the business of operating public utilities (except sleeping car, freight line, and equipment companies) are required to pay annual excise taxes as follows:

**Railroads.** Street, suburban, and interurban railroads 1.2 per cent and steam railroads 4 per cent upon their gross earnings from intrastate business

Express companies and other public utilities—Express and telegraph companies, 2 per cent; pipeline companies, 4 per cent and electric light, gas, natural gas, waterworks, telephone, messenger or signal, union depot, heating, cooling, and water transportation companies, 1.2 per cent, upon the gross receipts from intrastate business

Cigar companies. Sleeping car, freight line, and equipment companies are required to pay a tax of 1.2 per cent upon the amount and value of the proportion of their capital and property employed by them, owned and used in the State.

For any insurance companies paying to the State an annual tax equal to 24 per cent of their gross premiums. There are also provisions for taxation under the retaliatory law. The gross receipts and earnings are determined by the State superintendent of insurance and the tax is paid to the treasurer of the State.

For the purpose of maintaining the State fire marshal's department and the payment of the expenses incident thereto, each fire insurance company doing business in the State pays to the superintendent of insurance in the month of November of each year, in addition to the other taxes required by law to be paid by it, one-half of 1 per cent of the gross premium receipts of such company on all business transacted in the State during the year next preceding, as shown by its annual statement under oath.

The superintendent of insurance pays the money so received into the State treasury to the credit of a special fund for the maintenance of the office of the State fire marshal.

**Business, occupational, professional, and miscellaneous license taxes and fees.**—The State levies license taxes as follows.

1. On certain business activities:

   - **Agricultural lime or limestone annual license to sell.** $25.
   - **Animals.** License to dispose of dead, $50. Second inspection of premises, $25.

   - **Explosives.** Fee paid by companies doing business in the State 4 per cent upon the amount of property employed by them, owned and used in the State.

   - **Commercial fertilizer.** Annual license to sell, $30.

   - **Commercial canneries.** Annual license, $15.

   - **Commercial feeding stuffs.** Annual license to sell, $20.

   - **Commercial nurseries.** Dealer’s affidavit, $5. Agent, $1 annually.

   - **Dry cleaning.** Oiling, dying, filing and inspection fee, $10. Annual renewal, $5.

   - **Placement agencies.** Private, annual license, $100.

   - **Fire extinguishers.** Annual license to sell, $5.

   - **Fire extinguishers.** Annual license to sell, $5.

   - **Flour millers.** Annual license, $50.

   - **Ice cream plants.** Annual license, $1.50 for each gallon capacity of freezers.

   - **Insecticide manufacturers.** Annual license, $1.50 for each gallon capacity of insecticides.

   - **Pawnbroker.** Annual license, $150; one-half of tax goes to State and the other half to municipal or county if office is located outside city or town.

   - **License.** Royalty for horseback or with one-horse vehicle $20, with two horses, $25; on boat or train, $50 and $25 to State auditor; other fees are credited to county general fund. Honorable discharged soldiers and sailors are exempt from these license fees except fee of 50 cents per license.
TAXATION AND REVENUE LAWS—OHIO.

2. Occupational and professional licenses.

Accountant, certified public, examination, $25.

Dental hypoest, examination or admission from another State without examination, $100; annual registration, $1.

Dentist, examination, $25; reciprocity certificate, $25, duplicate for lost license, $5.

Embalmer, examination, $10; reciprocity licenses, $25. Renewal of license, $1.

Engineers and operators of steam boilers, examination, $5; annual renewal, $2.

Midwife, examination, $10.

Nurse, examination, not to exceed $10.

Optometrist, standard examination, $25; limited examination, $10; annual renewal, $2.

Receivior's certificate, $25.

Osteopath, examination, $25.

Pharmacist, preliminary examination, $8; examination, $10; assistant pharmacist, $3, renewal, $2 and $1, respectively, pharmacist of another State, $25, assistant pharmacist, $20.

Physician, certificate to be examined, $5; examination and license, $25; license to practice in limited branches, $25, reciprocity license, $50.

Teacher in public schools, certificate of, $1; examination, $5.

Veterinarian, examination, $30.

3. Miscellaneous licenses:

Baker. Annual registration, $2 for each oven.

Fur and furrier licenses. Permit to collect birds' nests and eggs for scientific purposes, $1 annually. Annual license for propagation and sale of wild dogs and pheasants, $5. 

Fishing, with gill or bar nets—row only, $1; sailboat, $5; gasoline or power boat, $5 tons or under, $12.50; over 1 tons and 6 feet without with gill nets, $20; rowboat with trolling line, $10; each seine, $4; each pound net, $5; any other net or device, $1. Nonresident fee for fishing by angling, $2.50; hunting, trapping, nonresident, $15; resident, $1.

Motor vehicles. Registration and license of motorcycle, $2.50; each side car, $1.25; passenger car, $5 to $20 horsepower or less, $5.25 to $35 horsepower, $9; above 35 horsepower, $12. Registration and license, same as for passenger car, and an additional $10 for each 100 pounds of gross weight of vehicle and load.

Trailer, same tax based on gross weight as commercial car. Minimum tax for any vehicle except motorcycle, $2.50; minimum tax for motorcycles, $2.75. If application for registration is made prior to April 1, the normal tax is charged; if made between April 1 and July 1, three-fourths of normal tax is charged; if made between July 1 and October 1, one-half, after October 1, one-fourth of normal tax.

The transfer of ownership eliminates the license but if the original owner applies for a license on another motor vehicle, on payment of $1, the fractional tax for the vehicle sold is deducted from the new license tax. Manufacturers or dealers, $23 for each place of business and for registration certificate, $5 for each style of make of vehicle. Chauffeurs, registration, $1 for motorcycles, and $2 for other motor vehicles. All fees are paid to the secretary of state to be credited to the "State maintenance and repair fund." Fifty per cent of all taxes is for the use of the municipality or county which constitutes the district of registration, the remainder for maintenance and repair of public roads, and 25 per cent for the state to be used for the enforcement of the law and for the use of the State highway commission.

Policemen to guard banks or railroads, issuance of commission to special, $5, certified copy of commission, $50 cents.

Plumbing. Permit, $1 and 50 cents for each trap or vented fixture up to 10 fixtures, and 50 cents for each one over 10, reinspection of plumbing, $10.

State revenue. License to operate and maintain boats in, from $1 up.

Tobacco warehouse. Fee for establishment, $3; appointing tobacco inspector and approving bond, $35.

4. Fees collected by officials and paid into the state treasury.

Agricultural seeds for sale. Annual fee for inspection and analysis, $5.

Banks, superintendent of, for use of department. Bank fees, $30 and one-twentieth of 1 per cent of aggregate resources in excess of $30,000, maximum, $2,000. For preliminary examination, $25.

Foreign trust companies. $100 annually for certificate to do business.

Every railroad, steamship and express company transmitting money to foreign countries, $100; certificate of authority and annual renewal, $50; annual statement, $25; filing certificate of authority to agent, $2; each copy of paper filed in office, 50 cents per folio.

Bankers and providers of service. Fee is one-half of 1 per cent of annual salary of office but not more than $25 in any case. Fees for candidates for U.S. Senator, comparable at large, and all state officers are payable to state treasury; all other fees for local offices to county treasury.

Clerk of session examination. Fees payable into general fund of State except in cases, 50 cents to $1.

Cooperatives marketing associations. Organization fee, $100; annual fee not to exceed $100.

Foreign building and loan associations pay to the state inspector the following fees: Admission to do business in the State, $300; certificate of authority and annual renewal, $300; foreign associations pay for filing each annual statement, $10 and one-eighth of 1 per cent of its assets.

Motion picture films. Fee for examination, by board of censors of industrial commission, $1 for each 1,000 linear feet of reel.
Oil tankage fees. Twenty-five cents for a single barrel. 15 cents per barrel when lot does not exceed 10 barrels of 30 gallons each, 10 cents when lot does not exceed 50 barrels, 3 cents each for lots exceeding 50 barrels.

Public utilities commission. Certain fees are charged for testing appliances, and for furnishing copies of any papers filed the commission charges the same fee as the secretary of state.

Secretary of state. Filing articles of incorporation, when capital stock is $10,000 or under, $10; over $10,000, one-tenth of 1 per cent of authorized capital stock, increase of capital stock, one-tenth of 1 per cent of stock of new corporation, not less than 10 in any case, filing articles of incorporation of a mutual life insurance corporation, not benevolent or charitable, having no capital stock, $25; recording, by or on behalf of, or for the use of, a corporation, not for profit and not mutual, $2; building and loan association, $10, incurrence of franchise tax, $25; filing certificate of reduction of capital stock, $5, copy of acceptance of any provision of law by corporation incorporated prior to the adoption of the present constitution, $5; filing amendment to articles of incorporation, 20 cents for each 100 words, in no case less than $5; filing certificate of extension of line of any railroad corporation, 2 cents for each 100 words, not less than $5, certificate of extension of purpose, or change of domicile, $5; for liberal purposes not herein enumerated, 20 cents for each 100 words, in no case less than $5, incorporation of municipal corporation, $5, filing certificate of subscription to 10 per cent of capital stock of a corporation, $2, filing name by manufacturer, bottlers, and dealers in ginger ale, seltzer water, etc., $5 seal, recording macaroni records, etc., 20 cents for each 100 words, making copies of articles of incorporation, etc., 10 cents for each 100 words, affixing seal to copies, 30 cents. Filing statement for each person subjected to being sworn, $3; filing and recording union labor trade-marks or labels, $1; certificate, $1; filing and recording articles of association of cooperatives and agricultural associations, $5, amendments, $5; corporations issuing shares of stock, without par value, 6 cents per share and one per cent of the par value of preferred stock, minimum, $25, increase of stock, same fees, issuing certificates for temporary, $1, to commissioneer of State of Ohio, $2, justice of the peace, $2; all other regulations of mark or brand of bottles or other containers used by manufacturers in bottling or selling soda water, mineral waters, milk, cream, etc., filing fee $1 to secretary of state and $1 to county clerk. Incorporation of associations by the court of common pleas, $100 annually, and for each initial printing of their paper, $5 per copy; $5 if association has capital stock. Foreign corporations paying following fees: If capital stock is $100,000 or less, $1, $100,000 to $300,000, $10; $300,000 to $1,000,000, $25; $1,000,000 to $5,000,000, $50. For stock $5,000,000 or more, $100. Foreign corporations owning or issuing a part or all of their capital in this State pay for their franchises a fee of one-twelfth of 1 per cent upon the increase of its authorized capital stock.

Securities, commissioner of. License for chattel and salary loans, $100 annually, license to dealers in securities (blue sky law), filing fee, $2 license, $5 annually, each agent, $5. State engineer—Application for examination, $10; fee for inspection, $5 for internal and external inspection, $2 for inspecting boilers while in operation. Superintendent of insurance fees. Filling copy of charter, $5; annual statement, $20; each copy of paper filed, $1 for each 100 words. Life insurance companies paying a further fee of 1 cent per $1,000 of insurance for valuation of policies. Foreign insurance companies pay 10 cents each year for the forwarding of the interest and coupons on each $100,000 deposited as securities. Foreign insurance agents, $2 annually, solicitor, $2, broker, $10. Fraternal benefit societies, $25 annually. Mutual protective and mutual mutual companies paying against loss from death of domestic animals pay a franchise fee of $5 to the superintendent of insurance for filing their annual statement and for each certificate and renewal of certificate.

Supreme court clerk. For each case placed on trial docket, $5: on motion docket, $2. Certain fees are also charged for copies of files, orders, judgments, etc., .

All revenues derived from the granting of leases of lands, docks, boat landings, and other special privileges connected with the State parks or pleasure resorts are covered into the treasury of the State to the credit of the general revenue fund.

County license taxes and fees are collected as follows:

By the court of common pleas. Ferries, $2 to $50 annually, together with a fee of 50 cents to the clerk issuing the license.

By the county auditors. Traveling or temporary shows, clowns, etc., according to population of place where exhibited, $25, $50, and $100 per exhibition. License to use a boat or watercraft as a place of residence or business. $10 annually, credited to the county school fund, and $2 for the probate judge's fee.

County teacher's examination, 50 cents.

Fees, etc., payable into county treasury. All the fees, costs, percentages, penalties, allowances, and other perquisites collected as compensation for services by a county auditor, county treasurer, probate judge, sheriff, clerk of court, surveyor or recorder, are payable into the county treasury to the credit of the general fund.

State parks or pleasure resort fees.

The council of any city or village may license and fix the tax on advertising signs, auctions, ball alleys, ball grounds, bill posters, billboard tables, bowling alleys, chattel mortgage and salary loan brokers, dancing and riding academies, ferries, goods sold on street, hawkers, house movers, house boats, hucksters, intelligence offices, itinerant vendors, junk shops, livery, sale, and boarding stables, manufacturers and dealers in explosives, pawnbrokers, peddlers, plumbers, public ball rooms, race courses, scavengers, secondhand dealers, shooting galleries, shows and exhibitions, street musicians, taverns, theaters, manicuring, chiropodist and massaging establishments, peddlers, and transient dealers.

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No income tax.

School districts; apportionment of State and county funds; district tax levy.

Sec. 11. No income tax.—There is no income tax in Ohio.

Sec. 12. School revenues.—The school districts in Ohio (divided into city, village, rural, county, and exempted village—exempted from supervision of county board of education—districts) receive an apportionment from the State school fund, which is supplied from the ad valorem tax on property and from interest paid by the State on certain funds created by the sale of school lands and the like; also an apportionment of the county school fund, into which flows a large number of miscellaneous fines, fees, and penalties expressly devoted to the support of the schools. In addition to these there may be levied, on the basis of an estimate by the board of education in any district, a district school tax.

Limitations on school taxes.

The local tax levy for all school purposes shall not exceed in any one year 3 mills on the dollar of valuation of taxable property in any school district, except by a majority vote of the electors in the districts. The tax for library purposes in a school district shall not exceed 1½ mills. In villages, rural or union districts, a tax of not to exceed 2 mills is levied for support of any university located therein. The school levy, however, combined with the levy by other civil divisions, must not exceed 15 mills on each dollar of valuation in the district.

County library districts; tax levy.

Sec. 13. Districts in which special taxes or assessments may be levied.—County library districts may be established by vote of the electors in charge of a board of five trustees who shall levy annually a tax on all property in the district of not less than two-tenths of 1 mill nor more than 1 mill.

Sanitary districts; bond issues; tax assessments.

The court of common pleas of any county may establish sanitary districts as bodies corporate for the purpose of preventing or correcting the pollution of streams, cleaning, improving, or regulating the flow of streams, providing for collection and disposal of sewage, and providing water supply for domestic, municipal, and public use within the district. These districts are empowered to incur debt, levy taxes and assessments, and issue bonds payable within 30 years with interest at not exceeding 6 per cent. An ad valorem tax of not more than three-tenths of 1 mill may be levied for preliminary expenses. Special assessments may be made on each tract of land in proportion to benefits received, but not to exceed five-tenths of 1 per cent of the appraised value in any one year.

Conservancy and irrigation districts.

Conservancy districts and subdistricts, and irrigation districts, may also be established by the court of common pleas as bodies corporate in the same manner and with the same powers as sanitary districts, for the purpose of preventing floods, regulating stream channels, reclaiming wet and overflowed lands, providing irrigation, regulating the overflow of streams, and diverting water courses in whole or in part.

Park districts; bonds; assessments.

Park districts may be established upon petition to the probate judge of the county to encourage forestry and to conserve the natural resources of the State. These districts are bodies corporate and are empowered to levy taxes on all taxable property within the district not exceeding one-tenth of 1 mill in any one year, and may issue bonds, aggregating not more than 1 per cent of the total tax valuation of the district. Special assessments of not more than 50 per cent of the cost of improvements may be levied against tracts of lands benefited by such improvements.
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4. Equalization 365 miscellaneous license taxes and fees 388
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Sec 1. Constitutional provisions summarized.—Land belonging to citizens of the United States residing without the limits of the State shall never be taxed at a higher rate than the land belonging to residents thereof. No taxes shall be imposed by the legislature on lands or property belonging to or which may hereafter be purchased by the United States or reserved for its use.

The legislature shall pass no law exempting any property within this State from taxation, except as otherwise provided in this constitution.

The legislature shall provide by law for an annual tax sufficient, with other resources, to defray the estimated ordinary expenses of the State for each fiscal year.

Whenever the expenses of any fiscal year shall exceed the income, the legislature may provide for levying a tax for the ensuing fiscal year, which, with other resources, shall be sufficient to pay the deficiency, as well as the estimated ordinary expenses of the State for the ensuing year.

For the purpose of paying the State debt, if any, the legislature shall provide for levying a tax annually sufficient to pay the annual interest and principal of such debt within 25 years from the final passage of the law creating the debt.

The power of taxation shall never be surrendered, suspended, or contracted away. Taxes shall be uniform upon the same class of subjects.

All property used for free public libraries, free museums, public cemeteries, property used exclusively for schools, colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States, and of this State, and of counties and municipalities of this State, household goods of the heads of families, implements, and live stock employed in the support of the family, not exceeding $100 in value, and all growing crops shall be exempt from taxation: Provided, That all property not herein specified now exempt from taxation under the laws of the Territory of Oklahoma, shall be exempt from taxation until otherwise provided by law: And provided further, That there shall be exempt from taxation to all ex-Union and ex-Confederate soldiers, bona fide residents of this State, and to all widows of ex-Union and ex-Confederate soldiers who are heads of families and bona fide residents of this State, personal property not exceeding $200 in value. All property owned by the Murrow Indian Orphan Home, located in Coal County, and all property owned by the Whittaker Orphan Home, located in Mayes County, so long as the same shall be used exclusively as free homes or schools for orphan children and for poor and indigent persons, and all fraternal orphan homes and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property may be exempt by reason of treaty stipulations existing between the Indians and the United States Government, or by Federal laws, during the force and effect of such treaties or Federal laws. The legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five years, as an inducement to their location.

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Assessments for local improvements (sec. 7).

The legislature may authorize county and municipal corporations to levy and collect assessments for local improvements upon property benefited thereby, homesteads included, without regard to a cash valuation.

Taxation at fair cash value (sec. 8).

All property which may be taxed ad valorem shall be assessed for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale.

Limitations on tax levies (sec. 9).

Except as herein otherwise provided the total taxes, on an ad valorem basis, for all purposes, state, county, township, city or town, and school district taxes, shall not exceed in any one year 3½ mills on the dollar, to be divided as follows:

- State levy, not more than 3½ mills, county levy, not more than 5 mills; Provided, That any county may levy not exceeding 2 mills additional for county high school aid to common schools of the county, not over 1 mill of which shall be for such high school, and the aid to said common schools shall be appropriated as provided by law.
- Township levy, not more than 5 mills, city or town levy, not more than 10 mills; school district levy, not more than 5 mills on the dollar for school district purposes, for support of common schools; Provided further, That the increased annual rate for school purposes may be increased by any school district by an amount not to exceed 10 mills on $1 valuation, on condition that a majority of the voters thereof voting at an election vote for said increase.

When rates may be increased (sec. 10).

For the purpose of erecting public buildings in counties, cities, or school districts, the rates of taxation herein limited, may be increased, when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the people, and a majority of the qualified voters of such county, city or school district, voting at such election, shall vote therefor: Provided, That such increase shall not exceed 5 mills on the dollar of the assessed value of the taxable property in such county, city, or school district.

Kinds of taxes that may be levied (sec. 12).

The legislature shall have power to provide for the levy and collection of license, franchise, gross revenue, excise, income, collateral and direct inheritance, legacy and succession taxes; also graduated income taxes, graduated collateral and direct inheritance taxes, graduated legacy and succession taxes; also stamp, registration, production, or other specific taxes.

Separate State taxation (sec. 13).

The State may select its subjects of taxation and levy and collect its revenues independent of the counties, cities, or other municipal subdivisions.

General laws (sec. 14).

Taxes shall be levied and collected by general laws and for public purposes only.

Poll tax (sec. 15).

The legislature may authorize the levy and collection of a poll tax on all electors of this State under 60 years of age, not exceeding $2 per capita per annum, and may provide a penalty for the nonpayment thereof.

County and local taxation (sec. 18).

Every act enacted by the legislature, and every ordinance and resolution passed by any county, city, town or municipal board or local legislative body, levying a tax shall specify distinctly the purpose for which said tax is levied, and no tax levied and collected for one purpose shall ever be devoted to another purpose.

Specific tax laws (sec. 19).

The legislature shall not impose taxes for the purpose of any county, city, town, or other municipal corporation, but may by general laws confer on the proper authorities thereof, respectively, the power to assess and collect such taxes.

State equalization board (sec. 21).

There shall be a State board of equalization, consisting of the governor, State auditor, State treasurer, secretary of state, attorney general, State inspector and examiner, and the president of the board of agriculture. The duty of said board shall be to adjust and equalize the valuation of real and personal property of the several counties in the State, and it shall perform such other duties as may be prescribed by law, and they shall assess all railroads and public service corporation property.

Classification of taxable property (sec. 22).

Nothing in this constitution shall be held or construed to prevent the classification of property for purposes of taxation, and the valuation of different classes by different means or methods.

Levees, ditches, and irrigation (Art. XVI, sec. 3).

The legislature shall have power to and shall provide for a system of levees, drains, and ditches, and of irrigation in this State when deemed expedient, and provide for a system of taxation on the lands affected or benefited by such levees, drains, and ditches and irrigation, or on...
crops produced on such land, to discharge such bonded indebtedness or expenses necessarily incurred in the establishment of such improvements; and to provide for compulsory issuance of bonds by the owners or lessees of the lands benefited or affected by such loaves, drains, and ditches or irrigation.

Until otherwise provided by law, all foreign insurance companies, including surety and bond companies, doing business in the State, except fraternal insurance companies, shall pay to the Insurance commissioner for the use of the State an entrance fee as follows:

Each foreign life insurance company, per annum, $200; each fire insurance company, $100; each accident and health insurance company, joint and annual, per annum, $100; each stock and bond company, per annum, $100; each plate glass insurance company (not accident), per annum, $25; each foreign livestock insurance company, per annum, $25.

Until otherwise provided by law, domestic companies excepted, each insurance company, including surety and bond companies doing business in this State, shall pay an annual tax of 2 per cent on all premiums collected in the State, after all cancellations are deducted. and a tax of $3 on each local agent.

Sect. 2 General property taxes.—All property in the State, whether real or personal, including the property of corporations, banks, and bankers, except such as is exempt, is subject to the general property tax for State, county, and municipal purposes.

"Real" and "personal" property includes for purposes of taxation:

Real property.—Land and all buildings, structures, and improvements or other fixtures of whatsoever kind thereto and all rights and privileges belonging or in any wise appertaining thereto, and all mines, minerals, quarries, and trees on or under the same.

Personal property.—All goods, chattels, money, credits, and effects; all improvements made by others upon land, the fee of which is vested in the United States or this State; all improvements, including elevators and other structures, upon lands the title to which is vested in any railway company or other corporation whose property is not subject to the same mode and rule of taxation as other property; the stock of nurserymen, growing or otherwise; the amount of money invested in bonds, stocks, or credits outside of the State or of Oklahoma; all public stock and securities, and stocks or shares in any national or other bank or company incorporated under the laws of this or any other State or of the United States, and situated and transacting business in this State; all shares in foreign corporations owned by residents in this State, all horses and real cattle, mules, asses, swine, swine, and goats; all household furniture, including gold and silver plate, musical instruments, watches, and jewelry; private libraries; all vehicles for transportation persons for pleasure or profit, all wagons, vehicles, or carriages; all implements of machinery appertaining to agricultural labor; all machinery and materials used by manufacturers and all manufactured articles; unmatured; all money, goods, or property and capital employed in merchandizing all agricultural implements or machinery, goods, wares, merchandise, or other chattels in this State in possession of or under the control of or held for sale by any warehouseman, agent, factor, or representative of any capacity of any manufacturer or any dealer or agent of any such manufacturer; personal property come to persons or companies doing for wet or transportation business and belonging wholly or in part to persons within the State for such part as is owned by said persons.

In addition to the schedule of tax exemptions provided for in Article X of the constitution, the following property is exempt from taxation by statutory legislation:

1. The engines and equipment of fire companies.
2. All property, both real and personal, of scientific, educational, and benevolent institutions, colleges or societies, devoted solely to the appropriate objects of those institutions.
3. Real estate belonging to fraternal orders or societies on which is erected a building completely or in part by such, and the rentals of any remaining portion if devoted exclusively to charitable purposes.
4. Books, papers, furniture, scientific, or other apparatus pertaining to the above institutions and used solely for the purposes above contemplated, and the like property of students in any such institutions used for the purpose of their education.
5. All breaking and wells on lands upon which final proof has not been made.
6. Family portraits.
7. All food and fuel provided in kind for the use of the family not to exceed provisions for one year's time.
8. All grain and forage necessary to maintain for one year the livestock used in supporting the family.
9. All pensions from the United States or from any of the States until paid into the hands of the pensioners.
10. Polls of all active members in good standing not to exceed 30 in number, of fire companies in cities and towns of more than 1,000 inhabitants, and not exceeding 15 in towns and villages of less than 1,000 inhabitants: Provided, That such fire company owns at least $300 worth of apparatus.
11. Shares issued by a building and loan association and loaning its funds to members within this State and the notes and mortgages of building and loan associations doing business in this State under its laws and which are given by the members of such association upon real estate located in the State and which real estate is subject to taxation under the laws of the State.

 Fees and taxes imposed on insurance companies (Art. XIV, sect. 2).

Real and personal property.

Exempt property.

State, county, and municipal taxation.

TAXATION AND REVENUE LAWS—OKLAHOMA.
12. Personal property used in the operation and development of the use of the waters known as "underflow water" by controlling and bringing to the earth's surface said underflow water for practical purposes, and for the purpose of irrigation or domestic purposes, shall be exempt from taxation for the period of five years from the time such water is delivered to each city or town in a satisfactory manner in order to encourage and induce the development of gravity and underflow water plants.

13. Farm products while in the raw state are exempt from the ad valorem tax but subject to the income tax.

14. All game animals, including deer, buffalo, elk, and antelope, which are kept in private grounds or public parks.

When and by whom made.

Sec. 3. Assessment.—The assessment of all property, except that of public service corporations, is made by the county assessors who are elected for a term of two years. The real property and franchises of public service corporations are assessed by the state board of equalization. All property is to be assessed at its fair cash value, "estimated at the price it would bring at a fair voluntary sale." The assessment refers to the 1st day of January and is to be completed and the report thereof transmitted to the state board of equalization not later than the Saturday before the third Monday in June.

Every person owning taxable property is required to list his property and the assessor is required to administer an oath as to the correctness of the list. In case any person required by law to list his property fails to do so, the assessor is to estimate it and the valuation placed upon it by the assessor cannot be reduced by the board of equalization. A penalty of 50 per cent is added for refusal to make a list.

The assessment made by the board of equalization is, in the case of personal property, apportioned to the counties, towns, districts, and school districts on the basis of the mileage of main track in each; as to the property of other classes of public service corporations the law is not explicit as to the method of apportionment, but it does provide that the board shall certify the assessment to the county clerks.

Banks are taxed upon the actual value of the shares of stock therein, in the county, town, district, city, or village where located, regardless of the stockholders' residences, less such portion invested in bonds issued against the public building fund and such portion invested in real estate situated in the State and separately assessed and taxed. The taxation shall not be greater than is assessed against other moneyed capital in the place where located and is levied and assessed as of January 1 of each year. The banks pay the tax and have a lien on the stocks and dividends to secure reimbursement.

The net receipts of foreign insurance companies are taxed as personal property of the company's agency.

Personal property is listed and taxed in the county, township, and school district in which the owner resides on the 1st day of January. The property of banks, bankers, brokers, insurance, and other companies, merchants, and manufacturers is listed and taxed in the county, township, city, and school districts where their business is usually done.

Animals and farming implements are listed where kept, unless the owner lives outside a city, in which case it is listed in the territory where the owner resides.

Personal property situated and kept in unorganized counties is assessed by the assessor of the organized county to which it is attached for judicial purposes.

Merchants and manufacturers list their stock by estimating the amount on hand during each month of the preceding year and dividing by the number of months. Commission merchants list their property and that in their hands for sale in the same manner as merchants.

Depreciated bank notes and depreciated stocks are to be estimated at their current value; credits at what the persons listing them believe will be received or can be collected, and annuities at what they are worth in money.

Corporations for profit.

All corporations organized for profit other than public service corporations, including national and State banks and trust companies, are assessed in the county, town, district, or city where located upon the net value of their moneyed capital, surplus, and undivided profit as the same exist on the 1st day of January of each year less the assessed valuation of any real estate located in the State and listed separately in the names of such corporations.
Sec. 4. Equalization.—The county board of equalization, composed of the board of county commissioners, of which the county assessor is secretary, equalizes taxes throughout the county. It has authority to raise, lower, and adjust individual assessments; to add omitted property, and to cancel assessments of property not taxable.

The State board of equalization, composed of the governor, State auditor, State treasurer, secretary of state, attorney general, State examiner and inspector, and the president of the board of agriculture, equalizes between counties. It may raise or lower the assessment of any county as a whole or that of any class or classes of property therein.

Appeals may be taken from all county boards of equalization to the county district court, within 30 days after the adjournment of such boards, and to the supreme court from decisions of the State board, within 60 days.

Sec. 5. Tax rates.—The State tax rate is limited by the constitution to 3½ mills on the dollar. The actual rate within this limit is to be determined by the State board of equalization which shall specify the purpose for which the tax is levied and shall in no case exceed the amount appropriated by the legislature for such purpose. In making the estimate the board allows 20 per cent for delinquencies.

An annual ad valorem tax of one-fourth of 1 per cent is levied by the State board of equalization and paid into the State treasury for the State highway construction fund.

All persons, firms, associations, joint-stock companies, or corporations owning any land in the state in excess of an aggregate of 640 acres, pay upon the excess the following annual license tax for the purpose of the general expenses of the State government:

For each dollar of valuation as assessed for ad valorem taxes in the preceding year the following schedules: 1 mill where such excess does not exceed 640 acres, 2 mills on amount over 640 acres and not exceeding 1,280 acres; 3 mills on amount over 1,280 acres and not over 1,920 acres; 5 mills on amount over 1,920 acres and not over 2,560 acres; 10 mills on amount over 2,560 acres and not over 3,200 acres; 15 mills on amount over 3,200 acres. Lands of the assessed value of $10,000 may be exempted to any person in lieu of the 640 acres. Such of the funds received from these taxes as are not used for state current expenses are turned into the common school fund. For delinquency a penalty of 18 per cent per annum and not less than 5 per cent for any part of a year is added after 30 days from the date the tax is payable.

The county tax rate is determined by the county commissioners subject to the constitutional limitation and any lesser limit that may be prescribed by statute. The rate for county purposes as limited by the constitution may not exceed 8 mills on the dollar. The county levy is fixed at not more than 4 mills and not exceeding 1 mill additional in aid of the common schools of the county: Provided, That where the assessed valuation of any county is less than $5,000,000, the county levy shall not exceed 7 mills for current expenses and 1 mill in aid of the common schools of the county: And provided, That where the assessed valuation of any county is less than $13,500,000, and not less than $5,000,000 the county levy shall not exceed 6 mills for current expenses and 1 mill additional in aid of the common schools of the county.

In any county in which a high school is located, an additional levy of not more than 1 mill may be made for the county high school: Provided, That the counties having an assessed valuation of less than $4,000,000, the total county levy shall not exceed 6 mills.

The county authorities of each county are authorized to levy the necessary sums for the purpose of holding in each schoolhouse, outside of cities of the first class, an annual poultry show and an annual egg show, and an additional levy to raise the sum of $250 to be used in holding a county poultry show each year; to levy a tax sufficient to maintain and transport school children transferred from one school district to another; to pay a bounty for the killing of certain birds and animals and to levy a tax not exceeding ½ mill for this purpose; to levy an amount sufficient to pay the interest due each year on bonds issued for purchasing sites and erecting county hospitals, in addition to an amount sufficient to pay part of the principal as the same falls due; to levy an ad valorem tax not exceeding 1 mill per annum for...
the purpose of transporting and treating tubercular patients; to levy a tax not exceeding one-fourth of 1 mill for free fair purposes; and to levy an annual ad valorem tax of one-fourth of 1 per cent for the county road construction fund.

Any board of county commissioners may use, for the purpose of erecting a county courthouse or jail, or making additions thereto or purchasing sites therefor, all or any portion of the sinking fund of the county derived from penalties, interest or forfeiture on delinquent taxes, and in addition may use the amount of taxes levied for that purpose, which taxes when added to the other taxes levied may equal the constitutional limit of 8 mills.

Bonds, notes and other choses in action evidenced by writing are taxed at the rate of 2 per cent of their face value for five years, or for longer or shorter periods at the same rate, payable to the county treasurer and are exempt from further taxation; one-half of the above tax goes to the county common schools and one-half to the county contingent fund.

Mortgages on real estate are taxed as follows:

Ten cents for each $100 and each remaining major fraction thereof, where such mortgage is for five years or more; 8 cents for each $100 where such mortgage is for four years and less; 5 cents for each $100 where such mortgage is for three years and less than four years; 4 cents for each $100 where such mortgage is for two years and less than three years; 2 cents for each $100 where such mortgage is for less than two years. The above revenue is placed to the credit of the common school fund of the county.

County commissioners may levy a tax of not to exceed one-half of 1 mill for the purpose of building a convention hall or community house.

The rate for all purposes, State, county, city, township, town, and school district purposes is limited by the constitution to 3½ mills on the dollar. As the State may levy 3½ mills and the county 8 mills, the local rates are restricted to 20 mills plus any portion of the State or county limits not used.

The limitation of rates prescribed by statute for tax levies in cities and other subdivisions are:

- **General expenses:** City levy, not more than 6 mills; incorporated towns, not more than 4 mills; township, not more than 1½ mills; school district, for the support of common schools, not more than 5 mills.
- **Cemeteries:** Cities and towns may levy a tax not exceeding one-half mill on the dollar for the upkeep of their cemeteries.
- **Libraries:** City councils of any first-class city are empowered to establish and maintain a public library, and the county oxcise board may approve an annual tax levy of not to exceed 2 mills on the dollar of all taxable property for such purpose.

Proceeds from the sale of stray animals, after expenses, etc., have been paid, go to the township road fund where the property was taken up.

Cemeteries: Cities and towns may levy a tax not exceeding one-half mill on the dollar for the upkeep of their cemeteries.

Street improvements: In cities of the first class when city councils deem it necessary to improve the streets, they may levy a tax not exceeding 1 mill per annum upon all property in the city to pay for the city's portion of such improvement.

Library: City councils of any first-class city are empowered to establish and maintain a public library, and the county oxcise board may approve an annual tax levy of not to exceed 2 mills on the dollar of all taxable property for such purpose.

Bond issue for convention hall or community house.

Certain exemptions may be granted.

Bonds for municipal purposes and improvements.

Townships, cities, towns, and villages may issue 5 to 25 year 6 per cent bonds, not to exceed in aggregate amount 5 per cent of assessed valuation of taxable property, for bridges.

By county treasurer.

Sec. 6. Collection.—The county treasurer, who is elected for a term of two years, and who is ex-officio tax collector for State, county, and local taxes, is required to notify each said taxpayer of the amount of his taxes and when the same become due and delinquent.
One-half of all taxes levied upon an ad valorem basis becomes due on the 1st day of November, and if not paid on or before the 1st day of January, the entire tax levied becomes delinquent. If the first half is paid by the 1st day of December, the second half becomes delinquent on the 15th of June thereafter. All delinquent taxes, as a penalty, bear interest at the rate of 18 per cent per annum, and are collected by the county sheriff.

County commissioners may contract with any person to assist the proper officers in the discovery of property not listed and assessed and may fix the compensation of such persons at not over 15 per cent of the taxes recovered.

Sec. 7. Poll taxes and road duty.—The city council has power to impose a poll tax of not exceeding $1 on all able-bodied males between the ages of 21 and 60 years, and the trustees of towns are authorized to levy a poll tax of $1 on all able-bodied males over 21 and under 50 years of age.

Every male person between 21 and 50 years of age, having resided in the State for 30 days and not being a county or township charge, who has not performed road duty within or without the State in that year is subject annually to road duty of four days of eight hours each, but may furnish a satisfactory substitute; and one day's work of man and team is equivalent to two days' work of man alone. But any person subject to road duty may become exempt therefrom by paying $10 in lieu of the time he is liable to work, to the supervisor of his road district, which shall be paid into the township treasury for the benefit of the road district, after paying for services of a substitute.

Sec. 8. Inheritance tax.—All property or the income from property passing by will or under the intestate laws of the State, or by gift made in contemplation of death, to any person, association, or corporation, other than those organized solely for religious, charitable, or educational purposes, for which purposes property so transferred is used exclusively within the State, is subject to an inheritance tax when the transfer is by will or by the intestate laws of this State from any person dying possessed of the property while a resident of the State; when the transfer is by will or by the intestate laws of property within the State or within its jurisdiction and the decedent was a nonresident of the State at the time of his death; when the transfer is by will or by the intestate laws of property within the State or within its jurisdiction and the decedent was a nonresident of the State at the time of his death; when the transfer is by will or by the intestate laws of property within the State or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death, or where any person shall exercise a power of appointment, derived from disposition of property, such appointment when made being deemed a transfer taxable in the same manner as though the property belonged to the donee of such power.

This tax is paid into the State treasury for general State purposes, and is imposed upon the clear market value of the property.

The tax rates and classes of beneficiaries are as follows:

<table>
<thead>
<tr>
<th>When the clear market value of the property or interest is</th>
<th>Class (a)</th>
<th>Class (b)</th>
<th>Class (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>In excess of exemptions to $25,000</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>$25,000 to $50,000</td>
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<td>$50,000 to $100,000</td>
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<td>$100,000...</td>
<td>4</td>
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</tbody>
</table>

Exemptions.

- Class (a) to wife, $15,000, each child, $10,600; husband, father, mother or adopted child, $5,000, class (b), $1,000; class (c), $500.
- Class of beneficiaries:
  - Husband, wife, lineal issue, lineal ancestor, or adopted child of decedent, or any child to whom decedent for not less than 10 years prior to the transfer stood in the mutually acknowledged relation of parent, provided such relationship began at or before the child's sixteenth birthday and was continuous thereafter for the said 10 years.
  - Brother, sister, wife, or widow of a son or husband of a daughter of decedent.
  - Any other person or corporation.

1 If it has been held by the courts that the road tax here described is not a poll tax within the meaning of section 15, Article X, of the constitution, limiting the maximum amount of such tax to $2.
When payable; interest.

Inheritance taxes are due and payable twelve months after the appointment of an executor or administrator and bear interest at the rate of 10 per cent per annum if not paid when due.

Sec. 9. Corporation taxes.—All public service corporations, which term is defined to include all transportation and transmission companies, all gas, electric light, heat and power companies, waterworks, and water power companies, and all persons or corporations authorized to exercise the right of eminent domain or to use or occupy any right of way, street, alley, or public highway, along, over, or under the same, or other right of way, are subject to a tax of 4 per cent on their gross receipts in lieu of all other taxes. If the company operates both within and without the State, the amount of gross receipts subject to the tax is that portion of the total receipts that the business done in the State bears to the whole business, unless satisfactory evidence is presented to the corporation commission at any time prior to the time fixed for payment of the tax that some other proportion more fairly represents the proportion of receipts within the State.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes are imposed as follows:

1. On certain business activities:

Cigarettes, license to sell, $25. (Certain portions of the fines paid for violations of the law prohibiting the sale of cigarettes to minors, as well as the funds received from the forfeitures of bonds for the violation of said law are credited to the county road fund.) Commercial fertilizer, manufacturer or importer, $20 on each brand.
Cotton gin, $25.
Employment agency, $50 per annum.
Foods and drugs, manufacturer, dealer, annual registration, $1.
Itinerant vendor of drugs and advertising cures, $100.
Soft drinks, manufacturer or bottler, $5 per annum.

2. Occupational and professional licenses:

Accountant, certified public, examination, $25.
Attorney, examination, $12; those not required to be examined, $5 in addition to fee for issuance of license.
Chiropractor, examination and license, $50; recording by county clerk, $2.
Dental hygienist, examination, $10.
Dentist, examination, or license without examination, $25; annual license, $1; certificate of standing for dentist desiring a change of residence, $5.
Embalmers, examination, $5; annual fee, $3.
Mines manager or superintendent, examination and certificate, $5.
Nurse, registration, $5; reciprocal license, $10.
Optometrists, examination, $12; annual license, $1.
Osteopath, examination, $25; license, $5; reciprocal license, $25.
Pharmacists, examination, $10; annual fee, not to exceed $5; license to applicants from other States, $15.
Physician, examination, $15; registration fee without examination, $25.
Veterinarian, examination, $10.

3. Miscellaneous licenses:

Hunter's license: To citizens of State, $1.25 (none required for hunting raccoon, fox, coyotes, wolves, or rabbits, with dogs only; citizen of United States but not a resident of Oklahoma 60 days previous to application for license and not including right to hunt deer, turkey, or prairie chicken, $15; alien with same restrictions as to deer, turkey, or prairie chicken, $25.

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http://fraser.stlouisfed.org/
Federal Reserve Bank of St. Louis
Motor vehicles. Registration—Where manufacturer’s list price equals $500 or less, $10, and 75 cents for each $100 or major fraction in excess thereof. Motor trucks of 1,500 pounds or less carrying capacity, $15. Motor trucks of 1,500 to 3,000 carrying capacity, $20. Motor trucks of 3,001 to 5,000, $25. Motor trucks of 5,001 to 10,000, $50. Motor trucks of 10,001 to 20,000, $100. Motor trucks of 20,001 to 50,000, $200. Motor trucks of 50,001 to 100,000, $500. Duplicate identification plates and certificates, $1. Manufacturers or dealers in new motor vehicles, registration fee and four plates, $25, each additional plate, $1. The owners of all vehicles other than motor trucks of 5 tons or more of carrying capacity which have been licensed for two successive years in the State, the amount of license is reduced by 20 per cent in the third, by 40 per cent in the fourth, and by 60 per cent in the fifth year. If in either of the last two years, in no case, however, to fall below $10. Despoils of fees—10 per cent to the general revenue fund of the State treasury, remainder to the respective counties in which collected. The county pays to the city or town 25 per cent of the proceeds from vehicles in such city to be used for street improvement, one-half of the residue to the county road maintenance fund, and the remainder to the State highway construction fund for permanent road construction. Cities may only collect a license fee sufficient to defray the cost of any system established regulating the driving of motor vehicles in the streets of said cities, prescribing rules and regulations, preventing theft, etc. All fines, penalties or forfeitures, collected for violation of the motor vehicle law go to the county road maintenance fund of the township where the vehicle is kept.

Sections and jacks: Registration, $2, annual renewal, $1

4. Fees collected by certain officials and paid into the general fund of the State treasury:

Attorneys general, all fees collected by the sixth and seventh, are turned into the State treasury and become part of the general revenue of the State, as well as all laboratory and library fees and tuitions received from students of State institutions, after refunds have been made.

Bank and trust companies: Semiannual fees ranging from $15 to $25 for examination by State bank commissioner.

Building and loan associations: Obtain certificates of authority for periods of six months each, upon the payment of $25. They also pay certain examination fees.

Commercial banking: Building and loan associations obtain certificates of authority for periods of six months each, upon the payment of $25. They also pay certain examination fees.

Fireproofing businesses: In the case of all vehicles other than motor trucks of 5 tons or more of carrying capacity, which have been licensed for two successive years in the State, the amount of license is reduced by 20 per cent in the third, by 40 per cent in the fourth, and by 60 per cent in the fifth year. If in either of the last two years, in no case, however, to fall below $10. Despoils of fees—10 per cent to the general revenue fund of the State treasury, remainder to the respective counties in which collected. The county pays to the city or town 25 per cent of the proceeds from vehicles in such city to be used for street improvement, one-half of the residue to the county road maintenance fund, and the remainder to the State highway construction fund for permanent road construction. Cities may only collect a license fee sufficient to defray the cost of any system established regulating the driving of motor vehicles in the streets of said cities, prescribing rules and regulations, preventing theft, etc. All fines, penalties or forfeitures, collected for violation of the motor vehicle law go to the county road maintenance fund of the township where the vehicle is kept.
County commissioners may license ferries and fix the tax rates therefor, and may impose a license tax of $5 per annum on pool tables in incorporated cities or towns; cities may also impose an additional tax. For moving houses or other buildings through streets, a fee of 25 cents is payable to the county clerk.

City councils and town boards of trustees are authorized to fix, levy and collect license taxes on the following:

- Auctioneers, bankers, billiard tables, blacksmiths' bowing alleys and other amusement devices, brokers, butchers, confectioners, contractors, cotton gins, dealers, doctors, drug stores, druggists, express companies, farm tractor dealers, grocers, hacks and other vehicles used in the city for pay, hay scales, hardware, jewelers, life and fire insurance companies or agencies, livery stable keepers, lumber dealers, manicuring establishments, merchants, mills and elevators, pawnbrokers, peddlers, plumbers and tanners (examination and certificate of master plumber, $1, journeyman plumber, $1, annual renewal of certificate, $5 and $1, respectively), public boarding houses, real estate agents, restaurants, saddle and harness dealers, stationers, taverns, telegraph companies, theaters and other places of exhibition or amusement.

Cities, towns or villages are authorized to lease, rent or issue licenses upon watercourses, lakes, etc., for the purpose of hunting, fishing, and propagating fish, and all fees collected are used for restocking such waters with fish and the general improvement of the property.

**Sec. 11. Income tax.**—Every person in the State is liable to an annual tax for the use of the State upon his or her entire net income arising or accruing from all sources during the preceding calendar year and a like tax is levied upon the entire net income from all property owned, and all other businesses, trades, or professions carried on in the State by persons residing elsewhere.

Sworn returns are filed with the State auditor on or before March 15, of each year and are for the calendar year last preceding.

The tax is on all incomes in excess of $3,000, and the rate is on the first $10,000 of such excess or part thereof, 7.5 mills on the dollar; on the next $15,000 of such excess or part thereof, 15 mills on the dollar; on all excess in addition to the foregoing, 20 mills on the dollar.

Exemptions allowed are:

- Individual—$3,000, husband and wife living together, $1,000, for each child under 18 years of age, $500 additional, for each person for whose support the taxpayer is legally liable and who is totally dependent upon such taxpayer, $500 additional while engaged in acquiring an education, and $200 additional in all other cases.

Income taxes are due June 15, and are delinquent if not paid on or before July 1, following, at which time they become a lien upon all property of the taxpayer, real and personal, and are subject to the same penalties and provisions as are all ad valorem taxes.

This tax does not fall on any income derived from property upon which a gross receipt or excise tax has been paid.

**Sec. 12. School revenues.**—School funds of the State are apportioned to the various counties in proportion to school population.

The county school fund consists of a levy of not to exceed 2 mills on the dollar of the taxable property of the county, of which not over 1 mill shall be for high schools, which, with the proceeds of all moneys collected from fines, forfeitures, escheats, proceeds from the sale of estrays, penalties, and money collected from marriage licenses, is apportioned to the school districts. Additional funds may also be provided by local district levies of not to exceed 5 mills except when a majority of the taxpayers approve an additional levy of not to exceed 10 mills.

Where county separate schools are maintained for the races, the county excise board annually levies a tax on all taxable property sufficient to maintain such separate schools. Upon an estimate furnished by the county commissioners, the taxes are levied and collected as are other taxes for county purposes. In independent districts where separate schools are maintained, the board of education prepares a budget with the amount of taxes necessary to be raised for the schools' maintenance, including the purchasing of sites and the erection of buildings. The county excise boards (composed of the county clerk, treasurer, judge, superintendent, attorney, assessor, and one county commissioner) levy and collect such tax as other county taxes and turn the same over to the treasurer of the board of education in such districts.
Rural schools, in addition to receiving the state apportionment, may receive not to exceed $500 per annum from the State board of education; Provided, Such school district has levied and collected a local school tax to the constitutional limit of 15 mills on the dollar valuation.

Boards of education of independent school districts and in first class cities of 10,000 or over are authorized to establish play grounds for school children and to levy a tax for this purpose not exceeding one-half mill on the dollar, provided a majority of the voters approve the tax levy.

Boards of education of cities of the first class determine the amount necessary to be raised by taxation for schools for the ensuing year. If the assessed valuation of the district is not sufficient by a levy of 5 mills to create the fund necessary, the board then calls an election for the purpose of levying an amount in excess of the 5 mills to supplement this fund.

Any county with a population of less than 2,000 persons of school age may establish a county high school and the county excise board shall levy a tax of not exceeding 1 mill on the dollar of the total assessed valuation of the property for the support of such school.

Cities of the first class and towns constituting independent school districts may issue bonds for school purposes not to exceed 5 per cent of the taxable property and provide for their payment by taxation.

School districts may require school buildings to be paid for by annual rental and to levy an annual tax of not more than 3 to 5 mills for this fund.

For support of normal schools each person enrolled pays fees ranging from $1 to $3 and $2 for each teacher's certificate. Applicants for county teacher's certificate pay a fee of $2 to the county superintendent for the same purpose.

Sec. 13. Irrigation and bridge districts.—Fifty or a majority of holders of lands susceptible of irrigation from a common source or combined sources may organize an irrigation district, subject to an election held in the district. The officers of this district, elected by landowners or leaseholders of the district, may do all acts necessary for the operation of the project, issue bonds, and raise funds for carrying out their plans, to be approved by the State board of irrigation, highways, and drainage. The bonds and interests thereon are paid by revenues derived from an annual assessment upon real estate of the district, all of which is liable for such payments.

Cities, towns or townships in a county or in two or more counties may unite and form a “bridge district” for the construction and acquisition of bridges over streams forming the boundary line, and may incur an indebtedness not to exceed 5 per cent of the valuation of taxable property, and issue bonds therefor. The county commissioners of such counties certify to the tax officers of the respective counties the rate of taxation to be levied to provide for the payment of the interest on the bonds, and to create a sinking fund for the same, and such taxes are levied and collected as other county taxes.
OREGON.

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Consent of people necessary; uniform taxation (Art. I, sec. 32).

Sec. 1. Constitutional provisions summarized.—No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly; and all taxation shall be equal and uniform on the same class of subjects within the territorial limits of the authority levying the tax.

No local or special tax laws (Art. IV, sec. 33).

Uniform assessment and taxation; exemptions (Art. IX, sec. 1).

Poll tax prohibited (sec. 1a).

Exemption of ships and vessels (sec. 1b).

State revenue (sec. 2b).

Specific tax laws (sec. 3).

Tax levy for deficiencies (sec. 6).

Restriction on tax levies (Art. XI).

State, county, and local taxation.

Real and personal estate and property.

**Real property:** Land, all structures attached thereto and other improvements thereon, and all rights and privileges appertaining thereto; all mineral reservations and franchises and privileges granted by the laws of the State or by municipal ordinances, other than the right to be a corporation; water rights and water powers; and all mines, minerals, quarries, fossils, and trees in, under, or upon the land.
Personal estate and property—All things in action, household furniture, goods, chattels, moneys, and gold dust, on hand or on deposit, all debts due or to become due from solvent debtors, whether on account, contract, note, mortgage, or otherwise, in or without the State, all public stocks, all bonds, warrants, and moneys due or to become due from this State, or any county or other municipal subdivision thereof, and stocks and shares in incorporated companies, and each proportion of the capital of incorporated companies liable to taxation on their capital shall not be invested in real estate, and all improvements made by pursuants on land claimed by them under the laws of the United States, the fee of which land is still vested in the United States.

The following property is exempt from taxation:

1. All property, real and personal, of the United States and this State except land belonging to this State held under a contract for the purchase thereof.
2. All public or corporate property of the several counties, cities, villages, towns, school, irrigation, and drainage districts in this State used or intended for corporate purposes, except lands belonging to such public corporations held under a contract for the purchase thereof.
3. The personal property of all literary, benevolent, charitable, and scientific institutions incorporated within this State, and such real estate belonging to such institutions as shall be actively occupied for the purposes for which they were incorporated.
4. All houses of public worship and lots on which situated and the furniture therein.
5. All burial grounds, tombs, and rights of burial, the land and buildings thereon not exceeding 30 acres, held and used by a crematory association incorporated under the laws of this State.
6. All public libraries, including the real and personal property.
7. Property of Indians on reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance andsettled on an Indian reservation when so provided by a law of the United States.
8. Property of all persons who by reason of infirmity, age, or poverty may ofthe assessor be unable to contribute toward the public charges.
9. All household furniture, domestic fixtures, household goods, and effects actually in use such as homes and dwellings; also all wearing apparel, watches, jewelry, and similar personal effects actually in use.
10. All notes secured by recorded mortgages on real property.
11. All lands within the boundary of any county road, and all dedicated streets and alleys in an incorporated or unincorporated city or town, or town plat, within the State used for such purposes.
12. All bonds issued by the State of Oregon or by any county within the State for the purpose of maintaining public roads, highways, bridges, etc.
13. Property to the value of $1,000, of any honorably discharged soldier or sailor, of the Indian wars, War of the Rebellion or Mexican War or of the unmarried widow of such.

Sec. 3. Assessment.—In general, there is but one complete assessment roll for State, county, and municipal taxes. The county is the unit, and the initial assessment is made by the county assessor, who is elected for a term of four years.

All property is assessed annually with reference to the first Monday in March at its true cash value; that is, the amount for which such property would sell at a voluntary sale made in the ordinary course of business, and must be completed before the third Monday in October.

No deductions from assessments are allowed on account of indebtedness. It is the duty of the assessor to require each taxpayer, under a penalty of $100, to furnish a sworn list of his property, but such list is not binding upon the assessor, and is intended merely to aid him in arriving at the items and true value of the property to be assessed.

Tax maps are provided and in use by all assessors. The form of assessment roll is fixed by statute.

Personal property is assessed to the owner in the county of his actual residence, and includes all personal estate in his possession or control as guardian, executor, administrator, or trustee. The personal property of corporations is taxed in the county where the principal place of business is located, unless otherwise provided by law. That of those engaged in navigation, at the home port of the water craft in whatever county located.

All lands are assessed in the county in which they are situated.

Any mineral, gas, coal, oil, or other similar interests in real estate, owned separately and independently of the rights and interests owned in the surface of such real estate, are assessed and taxed separately from surface rights and interests and may be sold for taxes in the same manner. Owners of such mineral, gas, coal, oil or other similar interests file with the county assessor a sworn statement of the value of same which are assessed at a valuation of not less than 10 per cent of the total value of the entire surface rights and interests in such real estate.
The undivided estate of any deceased person may be assessed to his heirs or devisees, and each heir and devisee is liable for the whole of such tax, with the right of contribution from the other heirs and devisees to the payer.

Merchandise, capital, and machinery are taxable in the county, city, or other municipal corporation where the same may be, either to the owners or to the persons having charge or possession thereof, whether owned by a person or corporation residing in or out of the State.

The shares of stock in national banks located in the State are assessed to the individual shareholders at the place where the bank is located. The shares of capital stock of national banks not located in this state, held in this State, are not assessed or taxed. Shares of stock of other banks and interests in banking capital, building and loan associations, or trust companies are assessed to such bank, building and loan associations, or trust companies, at the place where such institutions are located. The investments by banks in real estate are deducted from the aggregate amount of capital stock, surplus fund, and undivided profits and assessed and taxed as other real estate. The remainder constitutes the value of the shares of stock as a basis for taxation in the hands of the stockholders. A list of stockholders, showing the number of shares held by each party in interest, is furnished the assessor annually between the 1st day of April and the 15th day of May relating to such ownership as of the hour of 1 o'clock a. m. of the 1st day of March preceding. Such taxes become a lien on the shares and upon any dividends earned, and when unpaid become delinquent after the first Monday in May in each year, and shares may be sold on execution in the same manner as other property is sold for delinquent taxes.

The owner or holder of stock in any incorporated company which is taxed on its capital stock is not taxed as an individual for such stock.

Transit livestock is assessed in the home county, which means the county wherein the livestock is located at 1 o'clock a. m. March 1. The tax collected is apportioned to the counties in which such livestock is pastured in proportion to the time spent in each county.

Personal property pledged is deemed to be property of the person in possession.

The State tax commission, composed of the governor, secretary of state, state treasurer, and a tax commissioner, expert in matters of taxation, who is appointed by a majority of the three former for a term of four years, has general supervisory powers over the system of taxation and collection of public taxes, dues, and revenues throughout the State. In addition to its supervisory duties the commission is required to make an annual assessment of the property having a situs in this State, of all railroad, sleeping car, union station and depot companies, electric and street railway companies, express, telegraph, telephone, refrigerator car, tank line, private car, water, gas, and electric companies. The property so assessed includes all land and buildings, water powers, rights of way, roadbed, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph, telephone, and transmission poles, wires, conduits, switchboards, machinery, appliances and appurtenances, and all other property of a like or different kind used in the carrying on of the business of the corporation, owned, leased, or operated by it, and all other real and personal property and all franchises and special franchises, but does not include or subject to assessment for taxation by the commission such real estate as is not actually used in the exercise of corporate franchise or in operation of corporate business, nor to the real and personal property of such corporation devoted to navigation, but such property so excepted is liable to assessment in the same manner as other property in the State by the several county assessors. The term "property having a situs in the State," includes all property, real and personal, of the corporations, owned, leased, used, operated, or occupied by them, and also such proportion of the rolling stock, cars, and other personal property of a like or different kind as is used partly within and partly without the State, as determined by the commission.
Sec. 4. Equalization.—The county board of equalization, consisting of the county judge, county clerk, and assessor of each county, equalizes between individuals and corrects the assessment roll of the county. The "county court," which refers to the board of county commissioners in counties which have a separate board for county business, and the county judge and commissioners in other counties (there are two county commissioners in each county, elected for four years), is authorized to complete the equalization as to unfinished matters pending before the board at the time of adjournment, and also to examine and correct the roll in general.

The State tax commission reviews and equalizes the assessments of the county assessors after equalization by the county boards of equalization, and if any property has been assessed at other than full cash value, the State board changes the apportionment of property assessable in a like proportion.

Sec. 5. Tax rates.—Taxes for the support of the State government are apportioned among the several counties in the proportion which the total taxable property of each county, as equalized by the State tax commission, bears to the total taxable property of all the counties as so equalized.

An annual levy of four-tenths of 1 mill on all taxable property in the State is made for the support of the State agricultural college, in addition to four-sevenths of 1.2 mills; and an annual levy of three-tenths of 1 mill on all taxable property for the State for the support of the University of Oregon, in addition to three-sevenths of 1.2 mills.

There is a State levy in addition to all other State taxes, against all taxable property in each county, of 1 mill on each dollar of assessable property to be credited to the sinking fund created for the purpose of paying the principal and interest of bonds issued on account of the soldiers' bonus.

The county court levies the tax for county purposes, together with the amount of State and school taxes required by law to be raised in the county for the year.

The county court of each county is required to levy a tax of not less than 1 mill or more than 10 mills on the dollar on all taxable property within the county for the construction, improvement, and maintenance of county roads. Seventy per cent of the amount so collected is apportioned to the several road districts of the county in proportion to the amount of taxable property in each, and the remainder is expended upon county roads in such location as the county court may direct.

Counties may levy and collect a special tax of not exceeding one-half mill on each dollar for the benefit of county libraries; a tax of one-twentieth of 1 mill for county fairs; and a one-half-mill tax for the purpose of agricultural investigations; they are also authorized to levy taxes for establishing and maintaining demonstration farms.

The rates for municipal purposes are determined by the councils of cities and towns in accordance with the restrictions imposed by their charters.

All public corporations authorized to levy a tax are required to notify the county assessor and the county clerk of the county in which such corporation is situated of the tax levy made by it. The county assessor computes the rate of levy in mills.

In any county of 100,000 or more inhabitants the levying boards of all tax-levying corporations within the county are required to submit to the tax supervising and conservation commission, consisting of three members appointed by the governor for terms of three years, detailed estimates of the annual budget deemed necessary to be expended by such corporation for all purposes during the fiscal year, together with an estimate of the probable receipts of such corporation from sources other than tax levy and bond issues during the fiscal year. The commission by formal order directs the several levying boards to levy a tax in accordance with the findings of the commission upon the taxable real and personal property within their respective corporations. The decision of the commission is conclusive, and binding upon the several corporations.

Sec. 6. Collection.—The amount of State tax apportioned to each county (2 mills for public elementary schools, 1 mill for the World War veterans' bonus on loan, 1 mill for market roads, one twenty-fifth of 1
When taxes are due, interest and penalties for delinquency.

Collection of taxes on unsecured personal property.

All collections made by county.

Sheriff is collector; weekly settlements with treasurer.

No poll taxes.

Transfers subject to tax for State uses.

Property exempt.

Tax rates.

When taxes are due, interest and penalties for delinquency.

The county collects all taxes for State, county, and all other purposes, but all penalties and interest are for the benefit of the county.

The sheriff of each county who is elected for a term of four years, is the tax collector. All taxes levied by the county or by school districts, incorporated cities or towns or other taxing districts or agencies are collected by him at the same time and in the same manner as State taxes.

The tax collector makes a weekly settlement with the county treasurer who keeps the moneys so paid over in separate funds and upon demand pays the same over to the taxing district entitled thereto.

No poll taxes. Sec. 2. Poll taxes prohibited.—Poll or head taxes are prohibited by the constitution.

Inheritance tax.—All property within the jurisdiction of the State, both tangible and intangible, belonging to the inhabitants thereof, or not subject to taxation thereof, which passes, will or by statute of inheritance of this or any other State, or by deed, grant, bargain, sale or gift, made or intended to take effect in possession after the death of the grantor or donor, is subject to an inheritance tax, which is payable to the state treasurer for the use of the State.

Property passing to benevolent, charitable, or educational institutions incorporated within and actually engaged in this State in carrying out the objects and purposes for which so incorporated, or to be held in trust for such institutions, is exempt from the tax.

The tax rates on all estates are as follows:

1. On any amount in excess of $10,000 up to and including $25,000, 1 per cent; $25,000 to $50,000, 2 per cent; $50,000 to $100,000, 3 per cent; $100,000 to $250,000, 4 per cent; $250,000 to $500,000, 5 per cent; $500,000 to $1,000,000, 6 per cent; $1,000,000 to $2,500,000, 7 per cent; and on any amount in excess of $2,500,000, 8 per cent.

2. Inheritances passing to a brother, sister, uncle, or aunt, or any lineal descendant of same, are taxed, in addition, as follows. Any amount in excess of $1,000 up to and including $3,000, 1 per cent; $3,000 to $6,000, 2 per cent; $6,000 to $10,000, 3 per cent; $10,000 to $20,000, 4 per cent; $20,000 to $30,000, 5 per cent; $30,000 to $50,000, 6 per cent; $50,000 to $100,000, 7 per cent; $100,000 to $250,000, 8 per cent; and on any amount in excess of $250,000, 9 per cent.

3. Inheritances passing to any other person, corporation, or association are taxed, in addition to the tax on all estates, as follows. On any amount not exceeding $3,000, 2 per cent; on any amount in excess of $3,000 up to and including $6,000, 3 per cent; $6,000 to $10,000, 4 per cent; $10,000 to $20,000, 5 per cent; $20,000 to $50,000, 6 per cent; $50,000 to $100,000, 7 per cent; $100,000 to $250,000, 8 per cent; $250,000 to $500,000, 9 per cent; and on any amount over $500,000, 10 per cent.

4. The following represents the full inheritance tax on property or income which passes to or for the benefit of parent, grandparent, husband, wife, child, or any lineal descendant of the decedent.

5. Inheritances passing to any other person, corporation, or association are taxed, in addition to the tax on all estates, as follows. On any amount not exceeding $3,000, 2 per cent; on any amount in excess of $3,000 up to and including $6,000, 3 per cent; $6,000 to $10,000, 4 per cent; $10,000 to $20,000, 5 per cent; $20,000 to $50,000, 6 per cent; $50,000 to $100,000, 7 per cent; $100,000 to $250,000, 8 per cent; $250,000 to $500,000, 9 per cent; and on any amount over $500,000, 10 per cent.
The county court having jurisdiction of the estate of any decedent determines the value of each inheritance and applies the provisions of the law in ascertaining the tax due thereon.

Every tax imposed is a lien upon the property subject thereto until paid. If paid within 8 months of accrual, a discount of 5 per cent is allowed; if not paid in that time, interest is charged at the rate of 8 per cent, except in the case of unavoidable delay, when the rate is 6 per cent until the cause of such delay is removed.

Corporation taxes.—Corporations are taxed on their real estate and personal property in the same manner as individuals; but the owner of stock in any company taxed on its capital is not taxed as an individual for his stock.

In addition to other taxes, telegraph and telephone companies pay a license tax of 2 per cent of the gross receipts derived from business done in the State; express, sleeping car, refrigerator car, and oil companies, 3 per cent of their gross receipts.

Foreign and alien insurance companies pay a tax of 2 per cent on the gross amount of premiums after deducting return premiums, payments to policy holders, and considerations paid for reinsurances, but this does not exempt such companies from payment of taxes on real and personal property located in the State.

Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes and fees are imposed as follows:

1. On certain business activities annually unless otherwise stated:
   - Agricultural lime, sale of, each brand, $10.
   - Butter and cheese maker, $1.
   - Commercial fertilizer, sale of, each brand, $30.
   - Cooperative associations—License fee based on total authorized capital stock not exceeding $5,000, $5; $5,000 to $10,000, $7.50; $10,000 to $25,000, $10; $25,000 to $50,000, $15; $50,000 to $100,000, $25; $100,000 to $250,000, $35; $250,000 to $500,000, $50; $500,000 to $1,000,000, $75; and exceeding $1,000,000, $100.
   - Corporations: Every corporation organized under the laws of the State, except corporations formed for any educational, literary, scientific, religious, or charitable purposes, and every corporation, except fire, marine, life, accident, plate class, and steam boiler insurance, and surety companies, pays an annual license fee in proportion to the amount of its authorized capital stock, as follows: Capital, $5,000 or less, $10; $5,000 to $10,000, $15; $10,000 to $25,000, $20; $25,000 to $50,000, $30; $50,000 to $100,000, $40; $100,000 to $250,000, $60; $250,000 to $500,000, $70; $500,000 to $1,000,000, $100; $1,000,000 to $2,000,000, $125; over $2,000,000, $200. Corporations engaged in mining the precious metals but not engaged in transacting any other business, whose annual output is not in excess of $1,000 in value, are permitted to file a statement with the secretary of state, and in lieu of the annual regular license fee provided by law for corporations on the amount of their capital stock, a license fee of $10 is charged. Foreign corporations, annual license, $500.
   - Creamery, $1.
   - Day nursery, $5.
   - Dead bodies of animals, business of disposing of, or conducting a place for feeding of swine on garbage or offal or both, $10.
   - Drugs, itinerant vendor of, $100.
   - Employment agency, $50 to $500 according to population of city or town in which located.
   - Insurance companies—annual licenses: Fire insurance, $150. All others, $100; if more than one class of insurance, $5 per each additional class. Fraternal societies, $25. Inter-insurance exchanges, in lieu of all other taxes, license, and fees, pay an annual license of $50, and an annual tax of 2 1/2 per cent on net premiums of preceding year. Foreign mutual fire associations, $50. Domestic, $10. Adjusters, $25. Agents, $5. Nonresident life insurance agents, $5. Additional agents of fire insurance companies doing business in corporate name or additional title, $250. Every company doing a marine insurance business, in addition to license fees and local taxes, pays a tax on its "net underwriting profit" and on investment income derived from funds representing capital stock and surplus.
   - Medicinal stock and food manufacture and sale of, $10.
   - Money loan of, by corporations at a higher rate of interest than 10 per cent, $100.
   - Motor vehicle fuel: There is a license tax of 2 cents per gallon on gasoline and 1 1/2 cents on distillates of all motor vehicle fuel sold or distributed. Dealers in same are required each month to render a statement to the secretary of state and pay the tax on motor vehicle fuel sold during the preceding calendar month.
   - Nursery stock dealer or importer, $100, agent or solicitor, $10.
   - Sailors' boarding house keeper on Willamette and Columbia Rivers, $250.

2. Occupational and professional licenses:
   - Accountant, certified public, examination and certificate, $25; certificate without license, $10.
   - Attorney at law, examination, $10; annual registration, $1.
   - Barber, examination and registration, $5; annual renewal, $1; apprentice, registration, $1.
   - Chiropractor, examination, $10; license, $15 additional.
   - Chartered accountant, examination, $15; license, $15.
   - City district attorney, examination and certificate, $30; certificate without license, $10.
   - Druggist, examination and certificate, $30; certificate without license, $10.
   - Electrician, examination, $5; certificate without license, $10.
   - Engineer, examination and certificate, $30; certificate without license, $10.
   - Foreign insurance agents, examination and certificate, $25; certificate without license, $10.
   - Foreign insurance brokers, examination and certificate, $25; certificate without license, $10.
   - Fire alarm receiving stations, $50.
   - Fire alarm signal stations, $50.
   - Fire fighting machine operators, $5.
   - Foreign life insurance agents, examination and certificate, $25; certificate without license, $10.
   - Foreign life insurance brokers, examination and certificate, $25; certificate without license, $10.
   - Greenkeepers, examination, $10.
   - Grocer, examination and certificate, $30; certificate without license, $10.
   - Grocer, solicitor or agent of, examination, $25; certificate without license, $10.
   - Grocer, importer or dealer of, examination and certificate, $30; certificate without license, $10.
   - Hotel, examination, $10.
   - House architect, $10.
   - House contractor, $10.
   - Hotel publican, $10.
   - Insurance agents, examination and certificate, $25; certificate without license, $10.
   - Insurance brokers, examination and certificate, $25; certificate without license, $10.
   - Insurance fire examiners, examination and certificate, $25; certificate without license, $10.
   - Insurance fire engineers, examination and certificate, $25; certificate without license, $10.
   - Insurance fire investigato
Fees payable into State treasury.

4. Fees collected and paid into the State treasury.

**Cooperative corporations:** Filing articles of incorporation, $10.

**Corporations:** Filing and recording articles of incorporation, when authorized capital stock is less than $3,000, $10; $3,000 to $10,000, $15; $10,000 to $25,000, $20; $25,000 to $50,000, $35; $50,000 to $100,000, $50; $100,000 to $200,000, $100; $200,000 to $250,000, $500; $250,000 to $1,000,000, $75; over $1,000,000, $75 for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations organized for charitable, educational, literary, religious, or scientific purposes, if filing certificate of incorporation, $5; filing certificate of resolution of members, $5; filing certificate of dissolution of members, $5; $5,000,000, $60; $50,000,000, $600; $1,000,000,000, $1,060. Corporations organized for railroad, water, electric, gas, telephone, or telegraph enterprises, $3,000; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in manufacturing, mining, or other business, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of securities, banking or trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000. Corporations engaged in the business of insurance companies, banks, and trust companies, $10; $25,000,000, $600; $100,000,000, $6,000; $500,000,000, $30,000; $1,000,000,000, $60,000; over $1,000,000,000, $75, for each $1,000,000, or fraction thereof in excess of $1,000,000.
Examination of trust companies.—Companies having a capital and surplus of $20,000 and under, $30; over $20,000 and not over $50,000, $40; over $50,000 and not over $75,000, $50; over $75,000 and not over $100,000, $60; over $100,000 and not over $150,000, $70; over $150,000 and not over $200,000, $80; over $200,000 and not over $250,000, $100; over $250,000 and not over $300,000, $125; over $300,000 and not over $500,000, $150; over $500,000 and not over $750,000, $200; over $750,000 and not over $1,500,000, $275; over $1,500,000, $350. The county court imposes license taxes, as follows:

- Billiard tables and bowling alleys, keepers of, $50 annually.
- Dogs, annual license, males, $1; females, $2.
- Ferries, $1 to $100 annually.
- Insane, private asylum for, annual license, $5.
- Marriage license, $3.
- Peddler, on foot, $25; one horse and wagon, $100; two horses and wagon, $150; any other conveyance, $200.
- Public shows, for a period of not to exceed 6 months, $10 to $500.

In addition to the license fee every person so licensed must deposit a sum of money equal in amount to the license fee, which is retained by the county treasurer as money subject to any claims that may arise in connection with the business done in the county. Ninety days after the expiration of the license whatever portion may be remaining unencumbered is returnable to the depositor. But this does not apply to licenses granted by incorporated cities or towns which by charter may grant licenses within their municipal limits for like purposes.

Clerks of county courts or boards of county commissioners, county clerks, recorders, and sheriffs remit the fees of their offices monthly to the county treasurer. The common council in cities and towns has power to license, regulate, and control any lawful business, trade, occupation, profession, or calling.

Sec. 11. No income tax.—There is no income tax in Oregon.

Sec. 12. School revenues.—The irreducible school fund of the State is composed of the proceeds of the sales of the sixteenth and thirty-sixth sections of every township in the State or of any land selected in lieu thereof; all property accruing to the State by escheat or forfeiture; proceeds of the sale of tidelands or sand islands; all the proceeds of the sale of 500,000 acres of land granted to the State by Congress by act approved September 4, 1841, and certain other miscellaneous income. The greatest derived from loans of this fund is apportioned among the counties in proportion to the number of children of school age, and the county superintendent distributes the county’s share among the several school districts of his county.

Each county of the State is divided into school districts of the first, second, and third class, according to the number of children of school age within the district. Districts with 1,000 or more children are of the first class, and in such districts the school board is empowered to levy an annual tax on all real and personal property in the district for the benefit of schools. In other districts the power to levy this tax vests in the district meeting of legal school voters.

The county courts of the several counties are required to levy, with other taxes, a tax sufficient to raise at least $10 for each child in the county between 4 and 20 years of age. This school tax is apportioned to the districts.
When tax is levied in a district by county court.

In case a district does not levy a special tax of at least 5 mills on the dollar for maintenance for the ensuing year, it will be the duty of the county court of the county in which such district is located to levy a tax of not to exceed 5 mills on the dollar on all the taxable property in the district to provide for the difference between the amount received from the county apportionment fund and §20.

Limitation on district tax levy.

Unless specifically authorized by the legal voters voting upon the question no school district having a population of over 100,000 may levy in any year a tax exceeding 6.5 mills on the dollar on all the taxable property in the district.

District levy for purchase, construction, and equipment of schools.

Districts may levy not oftener than once a year a tax of not to exceed 5 per cent of the value of taxable property within the district for the purchase, construction, and equipment of schools.

Counties and school districts may establish, and levy taxes for the purchase, construction, equipment, and support of county and district high schools.

High school tuition.

The county court may levy a tax for the high school tuition of pupils who do not reside in a high school district or in a county where there is a county high school.

Tax levy for bonded indebtedness.

Districts are required to levy annually on all taxable property a tax sufficient to pay the interest upon outstanding school bonds and a tax in equal annual installments sufficient to retire such bonds at maturity. In event of the failure of any district to levy such a tax, the county is required to levy and collect same and credit the proceeds to the district for the payment of such bonds and interest.

Ports: assessment and levy of taxes.

Municipal corporations designated as ports have power to assess, levy, and collect taxes upon all property, real and personal, situated within their boundaries which is by law taxable for State and county purposes, at not to exceed 1 per cent for each year to be applied to improvement and development of harbors and navigation, maintenance of tug and pilot service, operation of wharves, warehouses, dry docks, power plants and power transmission lines, and promotion of maritime shipping and commercial interests in general. These corporations also have power each year to assess, levy, and collect a special tax upon the same property sufficient to pay the annual interest on and the principal of maturing bonds of the corporation.

Weed control districts; tax levies.

The county court of each county may declare the county a weed control district, or upon petition of a majority of farm owners in any described area, declare such area a weed control district, for the purpose of destroying noxious weeds. If the owner or occupant of land shall fail or refuse to destroy weeds, when notified, the county court shall authorize the work to be done under direction of a weed inspector, who shall file a statement of expenses and charges. These charges constitute a first lien upon such lands, except as to taxes; and the lien may be foreclosed within 90 days. The county court is authorized to levy a tax and create a fund for the control of weeds on highways and public lands within weed districts.

Road districts; special road tax.

Not oftener than once a year the county court divides the county into road districts. Each incorporated city or town constitutes a separate road district. The resident taxpayers of any road district may vote a special tax for road purposes, in addition to the county road tax, of not to exceed 10 mills on the dollar on all taxable property within such district, if such additional tax is approved by the county court.

Highway improvement districts may be incorporated with the approval of the State highway commission on petition of 2 per cent of the registered voters within the proposed district. Such corporation has power to assess, levy, and collect a tax of not to exceed 1 per cent on all property, real and personal, situated within its boundaries and taxable for State and county purposes. The amounts so collected are paid to the State treasurer and by him kept as a fund to be credited to the corporation and disbursed upon its order.

Municipal corporations providing water for domestic use, bonds and tax levies.

Communities may incorporate as municipal corporations for the purpose of supplying their inhabitants with water for domestic use. Such corporations have the power to assess, levy, and collect a tax of not to exceed 1 per cent on all property situated within their boundaries and taxable for State and county purposes. They may also collect a
special tax sufficient to meet the annual interest on and principal of bonds issued by such corporations.

A uniform tax of not more than $1 per acre may be levied to defray the expenses of organizing a drainage district, and thereafter the district board of supervisors may levy annual taxes for the construction and maintenance of a drainage system. Such taxes are apportioned on the assessment of benefits accruing to each parcel of land within the district. In addition an annual tax is levied upon the assessable property of the district sufficient to pay the principal and interest of outstanding bonds and to create a sinking fund for the retirement of such bonds.

Irrigation districts may be organized by the county court upon petition of land owners. The board of directors of such district computes annually the amount of money necessary to be raised by the district for the ensuing year and the amount so determined is apportioned by the board on the basis of irrigable acres, subject to adjustment on account of amounts to be paid by the district to any property owner for easements, rights of way, water rights, or other property rights acquired by the district.

Upon petition of land owners, the county court may establish diking districts for the purpose of improving by diking or damming the land contained therein. The costs of such dikes and dams are apportioned by the court among the land owners of the district in proportion to the value of the various tracts of land. In addition, an annual tax is levied upon the assessable property of the district sufficient to pay the principal and interest of outstanding bonds, and to create a sinking fund for retirement of such bonds.
PENNSYLVANIA.

Sec. 1. Constitutional provisions summarized.—The general assembly shall not pass any local or special laws exempting property from taxation.

Uniform taxation under general laws: exemptions (Art. IX, sec. 1). All taxes shall be uniform upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the general assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity.

No other exemptions (sec. 2). All laws exempting property from taxation, other than the property above enumerated, shall be void.

Corporate taxation (sec. 3). The power to tax corporations and corporate property shall not be surrendered or suspended by any contract or grant to which the State shall be a party.

Highway bonds (sec. 4). The general assembly, irrespective of any debt, may authorize the State to issue bonds to the amount of $50,000,000 for the purpose of improving and rebuilding the highways of the Commonwealth.

Limitation on county and local indebtedness (sec. 8). The debt of any county, city, borough, township, school district or any other municipality or incorporated district, shall never exceed 7 per cent except the city of Philadelphia, which shall never exceed 10 per cent upon the assessed valuation of the taxable property therein except that, on the vote of three-fifths of the electors, counties and municipalities other than Philadelphia may incur indebtedness not to exceed 10 per cent of the assessed valuation.

Annual tax levy for debt (sec. 10). Any county, township, school district, or other municipality, incurring any indebtedness, shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof, within 30 years.

State tax limited to certain property. Any county, township, school district, or other municipality, incurring any indebtedness, shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof, within 30 years.

Intangible personality includes all mortgages, all monies owing by solvent debtors, all articles of agreement, and accounts bearing interest; all public loans except those of the State or the United States; all loans issued by or shares of stock in any bank, corporation, association, company, or limited partnership, including car trust securities, bonds, or other evidence of indebtedness, except shares of stock in any company liable to the capital stock tax, or by legislation specially exempted from the capital stock tax; all moneys loaned or invested outside the State; all other moneyed capital in the hands of individual citizens of the State; and all annuities yielding annually over $200, except those granted by the United States.

Property exempt. Bank notes and notes discounted or negotiated by any banking institution, buildings and loan associations, fire companies, firemen's relief associations, secret and beneficial societies, labor unions and labor union relief associations, and all beneficial organizations paying sick or death benefits from funds received from voluntary contributions or assessments upon members of such associations, societies, or unions; also watches, household furniture, and pleasure carriages, horses, mules, and cattle, are exempt.
Under "vehicles" are included all stages, omnibuses, hacks, cabs, and other vehicles used for transporting passengers for hire, except steam and street passenger railway cars.

Real estate and personal property, subject to county taxation, include—

**Real estate.**—All houses, lands, lots of ground of all descriptions, furnaces, forges, lumberyards, distilleries, sugarhouses, malthouses, breweries, tanyards, and ferries.

**Personal property.**—All horses, mares, geldings, and neat cattle above the age of 4 years. Mortgages; all moneys owed by solvent debtors whether by promissory note, penal or single bill, bond or judgment; all articles of agreement and accounts bearing interest except notes or bills for work or labor done, and bank notes; all shares of stock in any bank, institution, or company now or hereafter incorporated in this commonwealth or any other State or government; all shares of stock or weekly deposits in any unincorporated savings fund institution; all public loans or stocks, except those issued by this Commonwealth and all money loaned or invested on interest in any other State; salaries and emoluments of office except United States officials, all offices, and posts of profit, professions, trades, occupations, except the occupation of farmers; together with all other things now taxable by law.

**Exemptions.**

The following property is exempt:

1. All public property.
2. Churches.
3. Cemeteries not used for private or corporate profit.
4. Hospitals.
5. Colleges and institutions of learning, benevolence or charity.
7. Property used for public museums and art galleries.

Only the land necessary for the convenient use of the building or buildings erected or hereafter to be erected thereon, occupied and used for the purpose above described is exempt, and all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, associations or corporations occupying the same shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

Mortgages, judgments, and moneys owing upon articles of agreement for the sale of real estate, except those of corporations, are exempt from all taxation in most counties except for State purposes.

In the various municipal divisions the property included and exempt is in the main, the same as for county taxation.

The cities of Philadelphia and Pittsburgh have special systems for local taxation on the property subject to county and municipal taxes. In addition, by city ordinances, the offices, depots, car houses, and other real property, except the superstructure of the roads and water stations, of railroad corporations situated in these cities are subject to taxation for municipal purposes. Pittsburgh also is authorized to tax the property subject to taxation for State purposes.

**Sec. 3. Assessment.**—The county assessment is made triennially by the assessors of the respective townships, wards, and districts. The assessment is made between the second Monday of September and the 31st day of December, and refers to the second Monday in September.

The reassessment of property between the periods of the triennial assessments is required to be completed and the return thereof made to the commissioners before May 25. Precepts are issued to the assessors on or before March 1. Property is assessed at its actual value. The list is made by the assessors, and no statement of valuation is required of the taxpayer.

Timberlands are assessed separately from cleared lands. No reduction from the value of real estate is made for any ground rent, dower, or mortgage.

In counties of 800,000 to 1,500,000 population, as shown by the last preceding Federal census, all assessments and valuations of real and personal property taxable for State and county purposes, including occupations, are made by the board for the assessment and revision of taxes, consisting of seven persons who are appointed by the county commissioners for a term of four years. In counties of 300,000 to 800,000 the court of common pleas appoints three persons as a board for the assessment and revision of taxes to hold office for three years. In counties of less than 800,000 inhabitants the assessment is made by the local assessors, elected for three years, and for four years in cities of the third class, of the several townships, boroughs, and cities of the respective counties.

Sworn lists are made by the taxpayers of the different classes of personal property subject to the State tax. False returns are punishable by a fine of $500 and imprisonment not exceeding seven years, while 50 per cent is added for refusal to make a return. The recorder

**Local taxation in Philadelphia and Pittsburgh.**

**Triennial county assessment.**

**Reassessments in interim.**

**Timberlands.**

No reduction for ground rent, etc.

Board of assessment and revision in certain counties.

Sworn lists; penalties; records.
of deeds and mortgages is required to keep a daily record of every mortgage or agreement given to secure the payment of money and to file the same with the board of revision of taxes (county commissioners). The prothonotary or clerk of the court of common pleas in each county is likewise required to keep record of judgments, bills, bonds, etc., entered in his office, and to file the same with the board. Mortgages and judgments held by nonresidents are certified to the proper county. Statements of these securities are in turn furnished the assessors and compared with returns.

Unnaturalized foreign-born persons having resided one whole year within the State are subject to taxation in the same manner as citizens of the State, except that they are not taxable for any poll tax, the payment of which is a prerequisite to the privilege of voting.

Assessment of offices, professions, etc.

Unnaturalized foreign-born persons having resided one whole year within the State are subject to taxation in the same manner as citizens of the State, except that they are not taxable for any poll tax, the payment of which is a prerequisite to the privilege of voting.

Assessment of offices, professions, etc.

All offices and posts of profit, professions, trades, and occupations, except United States offices, and all single freemen above the age of 21 years who do not follow any occupation or calling, are assessed by the assessors of the several counties along with real estate and personal property.

Unseated lands. All unseated lands—that is, lands lacking either residence or cultivation—are assessed in the same manner as other property. Holders of such lands are required to make returns to the commissioners of the county under penalty of quadruple the tax.

Assessed in the county where the mansion house is situated.

Seat ed lands. Railroads and other transportation and transmission companies are assessed for State purposes only on such property as is not essential to the operation or the exercise of their franchise. They are exempt from all local taxation on such property as is essential to operation, such as railroad tracks, rolling stock, stations, telegraph lines, except railroad property in Philadelphia and Pittsburgh. The tax on capital stock exempts them from taxes on personal securities. Transportation companies are thus taxed under the general corporation taxation and pay little in the way of State or local taxes on property. They are taxed principally on capital stock, gross receipts, and domestic-held bonds, and by the bonus on charters.

Railroads; transportation and transmission companies.

In townships and boroughs the assessment is the same as that for county purposes. In cities of the first class (those with a population of 1,000,000 or over) the assessment is made annually by the assessors of the districts into which counties of 1,250,000 population are divided. In cities of the second class (those with a population of from 100,000 to 1,000,000) the assessment is made by the city board of assessors, who take as a basis the last preceding assessment and revise, equalize, and alter it.

Assessments in townships and boroughs; cities.

Real estate and machinery in cities.

All real estate in cities of the second class is taxable at a uniform rate without any discrimination of any kind or classification. The assessment is made triennially, but the assessors have power to make a new assessment in any wards they deem necessary in any year subsequent to the triennial assessment. Machinery of all kinds is exempt, but traction engines are taxable.

Water rates. In cities of the second class, water rates are assessed as taxes. In cities of the third class (those with a population of less than 100,000) the assessors make the assessment during the year of the triennial assessment for county purposes.

Sec. 4. Equalization.—The board of revision, composed of the county commissioners (three in number, elected for a term of three years), acts as a board of equalization of the county and may raise the total assessed valuation if they deem such action justifiable. In counties of 800,000 and not more than 1,400,000 population the county commissioners appoint seven persons who constitute a board of assessment and revision.

County board of revision.

Appeals. An appeal lies to the commissioners of the county by the taxpayer from the sum for which he stands rated and the rate per cent of such amount. Freeholders may appeal from the commissioners to the court of common pleas for the district where the property is situated. The county commissioners supervise the triennial assessment and may raise or reduce valuations only in such year.
The State board of revenue commissioners, composed of the auditor general, State treasurer, and secretary of the Commonwealth, equalizes the assessments of taxes for the use of the State among the several cities and counties in proportion to actual value, and any county considering itself aggrieved by an increase in valuation of personal property liable to the State tax and the quota of tax due may appeal to the court of common pleas of Dauphin County.

In townships and boroughs the assessment is equalized by the county commissioners; in cities of the first class by the board of revision; in cities of the second class by the board of assessors; and in cities of the third class by the board of revision and appeal composed of the mayor and city council. From decisions of any of these boards, an appeal lies to the county court of common pleas.

Sect. 5. Tax rates.—The rate of the personal property tax for State purposes is 4 mills on the dollar.

The county commissioners apportion the taxes among the wards, townships, and districts according to the valuation of taxable property and other subjects of taxation. The tax may not exceed 1 cent on each dollar of valuation.

The rate for any office or post of profit, profession, trade, or occupation, or on any single freeman who follows no occupation, is lowered in due proportion as the tax on property is lower than 1 cent on the dollar. County commissioners are authorized to levy a special tax of not to exceed 2 mills on property taxable for county purposes in any one year, to provide for the purchase of a site and the erection thereon of a memorial hall in memory of the soldiers, sailors, and marines of the wars in which the United States has been or may hereafter be engaged.

County commissioners may levy a tax of not to exceed 10 mills in any one year for support of the poor, and a special tax of 5 mills for payment of bonds of real estate and erection of buildings for the poor.

When a county tubercular hospital is established the county commissioners may issue bonds therefor maturing within 30 years at not over 6 per cent interest and levy an annual tax sufficient to support such hospital and pay the interest on and provide a sinking fund for the redemption of the bonds.

The commissioners may issue bonds not exceeding $150,000 in amount, for the purpose of purchasing land and building a workhouse and may levy a special tax of not to exceed 1 mill on the assessed valuation of the county.

When land is acquired for a forest reserve the State pays annually to the counties in which situated an amount equal to 1 cent per acre, and an amount equal to 2 cents per acre for road purposes.

When timber is cut from auxiliary forest reserves a tax of 10 per cent of its value is assessed against the owner for use of county, poor, road, and school district of the township in which the timber is situated.

Townships are of two classes: Those having a population of at least 300 to the square mile are of the first class; all others are of the second class.

Supervisors of townships may levy an annual tax of not exceeding 10 mills for township purposes. Road supervisors in townships of the first class and township supervisors in second-class townships may levy a like tax of not more than 10 mills on the dollar for the construction and maintenance of roads and highways. A tax of not to exceed 10 additional mills may be levied by order of the court of quarter sessions of the peace of that county upon petition of the board of supervisors, provided that such road tax shall be collected in cash and no such taxes shall be payable in labor worked out.

Each township receives annually from the State 33 1/3 per cent of the total cost of road improvement, not to exceed $400 to $3,500 per mile, and 33 1/3 per cent of the actual cost of bridges built and culverts and drain pipes under certain conditions.

A tax of not to exceed 2 mills on the dollar of the assessed valuation of taxable property may be levied by any city, borough, township, county or school district for maintaining and operating playgrounds.

Township supervisors may levy an annual tax for a lockup, street lighting, town house, and fire apparatus.
Shade trees. A tax of not to exceed one-tenth of 1 mill may be levied for the care of shade trees.

Bonds for waterworks. Bonds may be issued for the purchase of waterworks, such bonds being payable within 30 years at not more than 6 per cent interest, and exempt from all taxation.

Municipal libraries. Municipalities may levy not to exceed 2 mills for library purposes. Any municipality may incur an indebtedness of not to exceed 2 per cent of its assessed valuation and may issue 30-year bonds at not to exceed 6 per cent interest.

Poor tax. Overseers of the poor may, with the consent of any two justices of the peace of the county, also levy a tax of not exceeding 1 cent on the dollar.

Borough tax. Every borough has the power to levy and collect a tax of not exceeding 1 cent on the dollar.

How city rates are fixed. In cities the council fixes the rate of municipal taxation, but in cities of the third class the rate for general purposes is limited to 10 mills on the dollar.

By local tax collectors; election. Sec. 6. Collection.—State, county, borough, and township taxes are collected by the local tax collectors of the boroughs and townships, who are compensated by commissions. In townships of the first class, the tax collections are made by the township treasurer. Collectors for boroughs and townships are elected generally for a term of three years. In townships of the first class, the township treasurer is the collector. In cities of the third class, the collectors of State and county taxes are appointed by the county commissioners; all city, school, and poor taxes are collected by the city treasurer.

Counties responsible for State taxes. Counties are responsible for the collection of State taxes, and settlement is to be completed with the State treasurer by the second Monday of November, or in default thereof 10 per cent penalty is added to taxes remaining unpaid. The city and county treasurers are permitted to retain their commissions for collection. Three-fourths of the net amount of tax is returned by the State treasurer to the counties for their own use in payment of expenses incurred in assessment and collection.

Tax payments; discount; penalties. On receipt of the tax duplicate the collector gives notice, and all persons who make payment within 60 days are entitled to a reduction of 5 per cent. Warrants for collection remain in effect 2 years. Collectors have power to levy by distress and sale of chattels and if necessary to confine the delinquent in jail. Lands may be sold for county and township taxes two years due. Taxes on unseated lands are to be paid within a year. All taxes, county, township, poor, school, or municipal (except in cities of the first and second classes) are a lien on real estate from the date of levy for three years, and, if recorded, for five years.

Refund of State tax to counties. In townships and boroughs the collection is the same as for county taxes, except that a taxable is allowed to pay not less than one-fourth nor more than one-half of the road tax by labor on the highways. But in townships of the second class the road tax must be collected in cash. City collectors are vested with the same powers as the collectors of State and county taxes. There are certain special provisions as to liens and methods of collection.

No State or county tax in cities of second class. Sec. 7. Poll taxes.—There are no State or county poll taxes. In cities of the second class a tax of $1 upon each resident and in those of the third class upon all male inhabitants above the age of 21 years is levied in lieu of taxes on trades, professions, and occupations.

In townships the road supervisors may levy upon every taxable the sum of $1. one-half at least to be paid in money and the balance in work.

Township tax. Sec. 8. Inheritance tax.—All estates of every kind whatsoever situated within this State, whether the person or persons dying seized thereof be domiciled within or without the State, and all estates situated in another State, Territory, or country, when the person or persons dying seized thereof shall have their domicile within this State, passing either by will or under the intestate laws of the State or transferred by deed, grant, bargain, or sale made or intended to take effect in possession or enjoyment after the death of the grantor or bargainor to or for the use of father, mother, husband, wife, children, and lineal descendants born in lawful wedlock, legally adopted and illegitimate
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children, children of a former husband or wife, or the wife or widow of the son of the decedent, is subject to a tax of 2 per cent of the clear value thereof. On such estates passing to any other person or to corporation or association the tax is at the rate of 10 per cent upon the clear value. No estate which may be valued at a less sum than $250 is subject to this tax.

The only deductions allowed from the gross values of such estates are the debts of the decedent and the expenses of administration.

This tax is for the use of the State. If the tax is paid within three months after the death of the decedent a discount of 1 per cent is allowed; and if the tax is not paid at the end of one year from the death of the decedent, interest is charged at the rate of 12 per cent per annum from the end of such year until paid.

Sec. 9. Corporation taxes.—Corporations are subject to both State and local taxation. The local taxation of a corporation is like that of an individual and includes taxes on tangible property. Public-service companies, however, are exempt, not by statute, but by judicial decision, from local taxation on property used in their business, except that by statute the real estate of railroads is subject to local taxation in Philadelphia and Pittsburgh. Public-service companies include railroad, canal, telegraph, and telephone companies, natural and artificial gas companies, electric-light companies, street-railway companies, etc.

Manufacturing companies are exempted from State taxation on property actually and exclusively employed in carrying on manufacturing within the State, but every manufacturing corporation, limited partnership, or joint-stock association must pay the State a tax of 5 mills upon such proportion of its capital stock as may be invested in any property or business not strictly incident or appurtenant to its manufacturing business, in addition to the local taxes assessed upon its property in the districts where located.

Aside from the bonus on charters, paid once only at the time of being granted, or interest on mortgages, bonds, or other securities owned by them and in which the whole body of stockholders or members, as such, have the entire equitable interest and by which the whole body of stockholders or members, as such, have the entire equitable interest and is invested purely in the manufacturing plant and business, except companies which are engaged in the business of laundering and manufacturing companies used in the State do not apply to that of laundering and manufacturing companies used in the State. Every bank or savings institution having capital stock, whether a domestic or foreign corporation, except banks or trust companies organized under the laws of any foreign country, is required to pay an annual tax of 5 mills on the actual value of each dollar of capital stock except as noted in the paragraphs which follow. The assessment is made on the basis of reports which give an estimate of the value, which is to be not less than the average price for which the stock was sold and not less than the value indicated by the net earnings. The auditor general and the State treasurer may revise this valuation. The corporations are not required to pay any further tax upon mortgages, bonds, and other securities owned by them and in which the whole body of stockholders or members, as such, have the entire equitable interest.

BONUS TAX ON DOMESTIC CORPORATION: Except turnpike, bridge, cemetery, and building and loan associations and corporations of the first class, every domestic corporation is required to pay to the State treasurer at the time of beginning business or increasing stock, a bonus of one-third of 1 per cent upon the authorized amount of its capital stock, and the charter is forfeited for nonpayment of such bonus. Foreign corporations, except insurance companies, are subject to the same taxation as domestic corporations upon their capital employed wholly within the State.

Annual tax on capital stock: The ordinary tax imposed by the State upon corporations that is upon capital stock is thus a tax on the company's property and assets, together with the franchises, privileges, goodwill, and earning capacity. Corporations and limited partnerships, foreign or domestic, which have no capital stock or which do not pay a tax on capital stock are required to pay a tax of 2 per cent upon their annual net earnings or income in addition to taxes on personal property. This does not apply to manufacturing companies. Fire and marine insurance companies: The tax on fire and marine insurance companies is at the rate of 3 mills on each dollar of actual value of the whole capital stock.

Banking corporations: Every bank or savings institution having capital stock, whether incorporated under the laws of the State or of the United States, makes to the auditor a report each year setting forth the full number of shares subscribed for or issued and the actual value thereof, which is taken to be equal to the amount paid in on the capital stock plus the surplus and undivided profits. The tax is assessed as to the stock voted by the boards of directors of the banks, which have a lien on the stock and on the dividends to secure reimbursement. The banks have the option of paying at the rate of
4 mills on the dollar of the actual value, as above defined, or at the rate of 10 mills on the dollar of the par value of the stock. The 10-mill tax, or the 4-mill tax if paid before March 1, is in lieu of all local taxation except taxes on real estate.

Trust companies: Trust companies are taxed at the rate of 5 per cent on the actual value of the stock.

Building and loan associations: Building and loan associations chartered by the State of Pennsylvania are subject to the provisions concerning taxation of capital stock as herein enumerated. All "full paid, prepaid, or fully matured" stock in any building and loan association upon which cash dividends are paid is required to pay a State tax equal to that shown against interest by the tax laws of the State, viz. 4 mills on the dollar. Such tax is to be deducted from the cash dividend or interest paid to the treasurer of the State.

Distilling companies: Distilling companies are subject to a State tax of 10 mills on each dollar of the actual value of the whole capital stock. The auditor general assesses the value upon reports by the corporation.

Building, etc., etc.: Every railroad, pipe line, conduit, steamboat, canal, slack water transportation, street car, telephone, telegraph, express, electric light, and car company is required to pay a tax of 5 mills on the dollar of gross receipts from the business in the State. The tax is payable semiannually upon the last days of January and July. There is a penalty of 10 per cent for neglect to make a return and pay the tax.

Private banks or brokers, saving institutions: Private banks or brokers pay 1 per cent on gross earnings. Savings institutions and corporations not subject to a tax on their capital stock or gross premiums are subject to a tax of 3 per cent on their net earnings or income.

Domestic insurance companies: Domestic insurance companies pay a tax of 8 mills upon the gross premiums and assessments received from business transacted within the State, except companies doing business on the mutual plan without capital stock or reserve. The companies make semiannual reports and pay the taxes on the last days of January and July.

Foreign insurance and motor vehicle protective companies: Foreign insurance companies and all motor vehicle protective companies pay an annual tax of 2 per cent on gross premiums received from business in the State.

Receipts remitted to municipalities: The entire net amount received from foreign fire insurance companies is remitted to the cities, boroughs, and townships of the first class, within which each foreign company transacts business.

Tax on unauthorized insurance: A tax of 3 per cent of gross premiums is imposed on all insurance policies placed with unauthorized companies.

Building tax of 4 mills on interest on bonds, etc.: The treasurer of every private corporation must deduct from interest payable on any scrip, bond, or other indebtedness of the corporation due to residents of Pennsylvania a State tax of 4 mills on the dollar. The tax is not on the corporation or its property, but on the individual citizen of the State who holds the bonds. The corporation is chargeable only as collector.

Tax on anthracite coal: A tax of one-half of 1 per cent of the value of every gross ton of anthracite coal when proffered for market is levied and collected for the use of the State.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following business and other license taxes and fees are imposed by the State:

1. On business activities (annual unless otherwise stated):

Auctioneers, except those selling live stock or farm implements pay a license tax similar to that paid by merchandise brokers and no other. In Philadelphia, annual license is $50.

Brokers' license fees—all stock, exchange, bills, real estate, and merchandise brokers are required to take out licenses before they engage in business. For such licenses they pay, for residents of Philadelphia County, $100; Allegheny County, $50; other counties, $25. In addition to these license fees license taxes are collected annually, as follows: All brokers, factors, real estate agents, and pawnbrokers pay an annual license tax when gross annual receipts are less than $1,000, $10; $1,000 to $2,000, $20; $2,000 to $3,000, $30; $3,000 to $4,000, $40; $4,000 to $5,000, $50; $5,000 to $6,000, $60; $6,000 to $7,000, $75; $7,000 to $8,000, $90; $8,000 to $10,000, $100; $10,000 to $15,000, $150; $15,000 and over, $300.

Insurance brokers, $10 if issued to an individual, $25 to a company. License as excess insurance broker, $100; for license as agent for an insurance company not incorporated under the laws of the State, $2.

Cold storage warehouse, $50, to separate eggs, $30.

Commercial fertilizers, manufacturers and importers—on sale of 100 tons or less, $15 for each brand; 100 to 1,000 tons, $20 for each brand; 1,000 tons or more, $30 for each brand sold within the State during the preceding year, where none has been sold within the State, $15 for each distinct brand.

Concentrated commercial fertilizer, sale of, $25 for each brand.

Dealers and vendors—Retail dealers and vendors, $2 and also 1 mill additional on the whole volume, gross, of business transacted annually; wholesale dealers and vendors, $3 and 4 mills additional on gross business; dealers and vendors at exchanges and boards of trade, 2 cents on each $1,000 gross sales.

Employment agencies, $50.

Hawkers and peddlers.—Retail peddlers, on foot, $8; with one horse and wagon, $14; with two horses and wagon, $20; no charge imposed for using license to honorably discharged soldiers, sailors, or marines incapacitated for manual labor.

Investment business.—License issued by banking department, fee $300 at time of incorporation; annual license therefor also the business of selling or receiving deposits on steamship tickets, fee $60 annually.

Loan sharks, examination and license, $50.

Olive oil companies: Manufacturers, $1,000, wholesaler, $500, retailer, $100; hotels, $50; boarding house, $10.

Pharmacy, $2.

Private banks, $50.

Remodeled butter: License fee ranges from $10 for a boarding house keeper to $1,000 for a manufacturer.

Restaurants: When annual receipts amount to $20,000 or more, fee is $300; $15,000 to $20,000, $200; $10,000 to $15,000, $100; $5,000 to $10,000, $75; $3,000 to $5,000, $50; $2,000 to $3,000, $25; $1,000 to $2,000, $10; $500 to $1,000, $5. A femme sole keeping a boarding house the receipts of which do not exceed $2,000 is exempt.
2. Occupational and professional licenses:

Accountant, certified public, Examination and registration, $25.

Architects, Examination and registration, $25.

Dentists, Examination and license, $10, annual registration fee, $1.

Dental hygienists, Examination and license, $5.

Embalmers and undertakers, Application, $10; examination and license, $25.

Farmers and dealers. License, $25. Owner without breeding, $1.

Insurance: Soliciting agent's license, $5.

Midwives' license, $10.

Professional nurses, Examination and registration, $10.

Optometrists, Examination and registration, $10-$25, renewal registration, $2.

Osteopaths. Examination and license, $50.

Pharmacists, Examination and registration, $17. Assistant, $5. Pharmacists and assistants from other States, investigation and license, $40.

Physicians and surgeons: Examination and license fee: $25.

Propagating (breeding or raising game or birds): License fee, $1.

Solicitors, annual license, $100.

Taxidermists: License fee, $1.

Veterinarians: Examination and license, $10; practitioners from other states, license $10, annual registration, $5.

3. Miscellaneous license taxes:

Circuses, Itinerant circuses, menageries, and museums transporting from two to fifty cars, to pay annual license fees ranging from $50 to $1,000. This license permits exhibitions or performances in any city, county, or borough of the State.

Dog licenses:
- Male dog, $1, spayed female dog, $1; unspayed female dog, $2.
- Kennel license, $5 for 10 dogs, $10 for more than 10 dogs.

Fish and game license:
- Fishing, resident, $1; nonresident, $2.

Boat and net license, $1 to $40. License to propagate fish, $10.

Hunting: Resident, $1; nonresident, $10.

Gasoline: A State tax of 1 cent a gallon is imposed on all gasoline sold for any purpose whatever except resale.

Marriage licenses, 50 cents.

Motor vehicles: Motorcycles, $3; bicycles, $2; motor vehicles (except those with metal tires), 40 cents per horsepower, minimum fee, $10. Commercial motor vehicles of less than 2,000 pounds weight on the basis of horsepower, minimum fee, $15.

Commercial vehicles (solid rubber tires), weighing from 2,000 to 3,000 pounds, $2.50; 3,000 to 4,000, $4; 4,000 to 5,000, $40; 5,000 to 6,000, $55; 6,000 to 7,500, $50; 7,500 to 8,500, $100, over 8,500 pounds, $140.

Commercial vehicles (solid rubber tires) weighing from 2,000 to 3,000 pounds, $30; 3,000 to 4,000, $40; 4,000 to 5,000, $50; 5,000 to 6,000, $70; 6,000 to 7,500, $100; 7,500 to 8,500, $125, 8,500 or more, $240. All electrically operated commercial motor vehicles pay the same fees as commercial vehicles with pneumatic tires. Trucks with trailers and weighing 150 to 300 pounds, $10; 300 to 500 pounds, $20; 500 to 750 pounds, $50, 750 to 1,000, $100; 1,000 to 2,000, $200; 2,000 or more pounds, $15 With metal tires, double the above rates. After August 1, one-half of the registration fees only are charged.Dealers' licenses: Five dollars for each certificate and number of number plates for other motor vehicles: Dealers in used motor vehicles License of $100 for each place of business when situated in separate municipal districts. Chauffeur's license, $2. Other insurance: Insurance soliciting agent's license, $5. Permit to learn to drive, for one month, 50 cents. Upon transfer of a motor vehicle or destruction of same, owner may register another motor vehicle by paying difference in registration fees, if any, and $1 additional. Motor vehicle taxes are in addition to all other fees and taxes. All receptions, entertainments, and plays appropriated to the State highway department for maintenance and repair of State highways.

Moving picture films: Fee for censoring, or for each duplicate or permit, $2.

Stallions and jacks: Annual license, $10.

4. Certain fees, payable into the State treasury, as follows:

Commissions to various officials, fee payable on receipt of, $10.

Foreign building and loan association: Application for certificate to do business, $100; license, $100.

Harbor master, fees collected by: From all steamers and sailing vessels of over 75 tons burthen, not to exceed $100 a year for any one line of steamers.

Insurance commissioners: For valuing life policies, not exceeding 1 cent per $1,000 of insurance; for fidelity or surety bonds, $10; for licenses to insurance companies or certified or duplicate thereof, $2; for copies of any papers on file, 20 cents per folio and $1 for certificate, fee for any other certificate, $2, for service of process; for licenses, except insurance brokers, fee $100; insurance auditors, $100; individual brokers, $10; firm or corporation, $25, officers and solicitors, $10; agents for domestic companies, 50 cents foreign companies, $2.

Miners, application of: Miner's examination and certificate, $1. Foreman or boss, $3.

Officers: All persons appointed to office by the governor or elected under the laws of the State are required to pay the following fees to the State treasurer: If gross receipts of office exceed $500 and not $1,200, fee in 1 per cent, $1,200 to $2,500, 2 per cent, $2,500 and over, 5 per cent.

Private acts of the general assembly: No private act of the general assembly may be enrolled in the office of the secretary of state or may be published or have the effect of law unless the same shall have paid the State in such manner as the auditor may prescribe the following fees: Incorporating or extending or renewing charter of any bank with capital not exceeding
taxes. Detectives, license, $25.

Toll, $1; filing acceptance of provision of act of assembly, $5, filing evidence of change of

Public service commission: For copies of papers not required to be certified, 10 cents per

Secretary of Commonwealth: Certificate with great seal, $1; with other seal, 75 cents;

Surgeon General: Fees range from 25 cents to $10. All fees, fines, etc., payable into State treasury: All State officials are required to pay into the State treasury for the use of the Commonwealth of Pennsylvania all fees, licenses, fines, penalties, commissions, costs, and all monies received or collected on behalf of the Commonwealth, from any source whatever.

County license taxes.

Specific license taxes imposed by counties are:

Detectives, license, $25.

Gypsies, $50.

Hawkers and peddlers of clothing, dry goods, crockery, and tinware may be licensed;

Loan brokers, annual license $100 for each place of business in county.

In counties containing over 150,000 inhabitants all fees of county officers belong to the county. The register of wills is entitled to collect $1.25 for probate of each will and other fees range from 15 cents for each search to $3 for filing accounts of guardians and administrators. The county sheriffs receive a long list of fees ranging from 50 cents to $5; attorneys at law, fees $1 to $6; recorder of deeds, 50 cents each; coroner's fees, 25 cents for summoning witnesses to $2.75 for viewing a dead body; and many others of minor importance are received by other officials of the counties.

In counties of less than 150,000 inhabitants the prothonotaries or clerks of the several courts, the register of wills, and recorder of deeds, from fees received, are required to pay to the county treasurer for the use of the respective counties, after deducting for all necessary clerk hire and office expenses, 50 per cent of the amount of any excess over $2,000 annually.

All fines imposed in criminal cases are paid to the State but returned to the counties.

Fines returned to county.

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Cities of the first and second classes are authorized to issue licenses for pawnbrokers, omnibuses, and other vehicles, including street cars; for the sale of petroleum and gunpowder; and for lodging houses, vendors, and sundry other minor occupations. Cities of the third class are authorized to levy and collect for general revenue purposes a license tax not exceeding $100 annually on various occupations, lines of business, and amusements.

Every city of first and second classes is authorized to tax dogs.

Municipalities are authorized to impose the following statutory license taxes:

Billiard tables, pool tables and similar games, keepers of, $20 for first table or alley and $10 for every additional table or alley.

Dance halls, public, $10 to $15 annually.

Employment agencies pay a license fee of $50 in cities of the first and second classes for use of the name, but this does not apply to agencies which procure employment for school teachers exclusively, to registries of any incorporated association of nurses; or to bureaus or departments conducted by those who seek help for their own employment, where no fee is charged the applicant for employment.

Junk shop, $10.

Liquor of lawful alcoholic content, annual license taxes for retail sale of—are as follows: in cities of the first and second classes, $300; in cities of the third class, $250; in all other cities, $150; in boroughs, $75; and in townships, $40, all payable to the county treasurer. One-fifth is for the use of the counties and the balance for the use of the minor subdivisions, provided that the entire amount returned to the townships shall be used for roads.

Lodging house license, $2 annually.

Milk dealer, $2. Motor vehicles operated for hire and not on track may be licensed. Chauffeur's license fee, $2. The revenue is used for the improvement of the roads of the Commonwealth. There is no fee collected on motor fire apparatus or motor ambulances owned by municipalities nor on motor ambulances owned and used by hospitals.

Pittsburgh may tax sales of merchandise at the rate of 5 mills on the dollar and levy an annual business tax on one-third of 1 mill on the dollar on the average quarterly business of commission merchants, brokers, banks, insurance agencies, express companies, and telegraph companies.

Plumbers, examination and license, masters, $5; journeymen, 50 cents; renewal of license, $1, and 25 cents, respectively.

Restaurants, annually, $2, and in addition 1 mill on each dollar of gross business transacted.

Slaughter houses, $1.

Steam engineers—examination and license, $3; annual renewal, $1.

Tenement houses, $3 to $5.

Theaters and museums—cities, first class, $500; cities, second class, $400; but if seating capacity is not more than 1,000 nor less than 400, $75; when less than 400, $30, cities, third class, $75; boroughs and townships, $30. Circuses, moving pictures, and minstrel shows in such cities, boroughs, and townships in buildings in which no such purposes are subject to the same requirements as to license as enumerated for theatrical or operatic performances, and museums payable by the owners of such buildings, but owners of circuses paying a license for the whole State may secure same for one year upon payment of $1,000.

All terrains of retail merchants selling at bankrupt sales, etc., are required to take out a license. The amount is fixed by the authorities of the city, borough, or township, between $25 and $200 per month, to be paid to the local school fund.

Sec. 11. No income tax.—There is no income tax in Pennsylvania.

Sec. 12. School revenues.—State appropriations are distributed to school districts, one-half on the basis of the number of teachers paid and one-half according to the number of children of school age.

The directors of school districts fix the amount of tax necessary for the district but not exceeding the amount of State and county taxes, on all objects, persons, and property taxable for State or county purposes. In all school districts of the second, third, and fourth classes all school taxes are levied and assessed by the directors; in districts of the first class the levy may not exceed 8 mills; of the second class, 20 mills; and in districts of the third and fourth classes, 25 mills on the dollar of the total amount of the assessed valuation of all property taxable for school purposes. A per capita tax of from $1 to $5 for each resident over 21 years of age may also be collected. School directors may issue bonds for certain purposes maturing in 30 years or less and bearing interest at not to exceed 7 per cent. A tax is levied in all school districts of the second, third, and fourth classes to pay the minimum salaries and increments of teachers, the levy to be not less than 25 nor more than 3 mills. An annual tax of not to exceed 2 mills may be levied in each school district for the establishment and maintenance of kindergartens.

All lands acquired by the State for forestry purposes and classed as forest reserves are subject to a charge for school purposes of 2 cents per acre.
RHODE ISLAND.

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Declaration (Art. I, sec. 2).

Sec. 1. Constitutional provisions summarized.—All laws should be made for the good of the whole; and the burdens of the State ought to be fairly distributed among its citizens.

Property valuations (Art. IV, sec. 16).

Annual poll tax (Art. VII, sec. 2).

Perpetual school fund (Art. XII, sec. 2).

Property subject to State and municipal taxation.

Property formerly, what they include—

Real estate.—All lands and buildings, buildings on leased land, the leases whereof are written and recorded, the main wheels, steam engines, dynamos, boilers, and shafts, whether upright or horizontal, drums, pulleys, and wheels attached to any real estate for operating machinery, and all steam, gas, and water, ammonia, and air pipes; gas, electric, and water fixtures attached to and all kettles set and used in any manufacturing establishment when owned by the owners of the real estate to which they are attached.

Personal property.—All goods, chattels, debts due from solvent persons, money and effects, wherever they may be, all ships or vessels, at home or abroad, all stocks and securities, shares in any bank or banking association, in any lumber, bridge, or other corporation, within or without the State, except such as are specially exempt.

Tangible personal property.—The fixtures enumerated above, under real estate, when not owned in such a manner as to bring them under the definition of real estate, also all picking, carding, spooling, drawing, spinning, and reeling frames, dressing and warping machines, looms, tools, and machines of all sorts propelled by steam, water, electric, or other power in any factory, machine shop, print works, manufacturing or other establishment of any kind; and all live stock and farming tools on farms; all fixtures, tools, machinery, stock in livery stables, live stock, farming tools, goods, wares, merchandise, and other stock in trade, including stock in the business of manufacturing or of the mechanical arts, and all other tangible personal property situated or being in any town, in or upon any store, mill, dockyard, piling ground, place for the sale of property, shop, office, mine, quarry, farm, place of storage, manufactory, warehouse, or dwelling house. The situs of such property is in the town or city in which it is located.

Exempt property.

The following property is exempt from taxation:

1. Property belonging to the State.
2. Lands ceded or belonging to the United States.
3. Bonds and other securities issued and exempted from taxation by the United States or by the State.
4. Real estate used exclusively for military purposes owned by chartered or incorporated military organizations approved by the adjutant general.
5. Buildings for free public schools, for religious worship, and buildings and personal estate owned by any corporation used for a school, academy, or seminary of learning, and of any incorporated public charitable institution and land not exceeding one acre on which such buildings stand, so far as used exclusively for educational, religious, or charitable purposes and if no income or profit therefrom accrues to the owners or stockholders.
6. The estates, families, and persons of the president and professors of Brown University to the amount of $10,000 for each officer, estate, person, or family included.
7. Property especially exempt by charter unless such exemption is waived.
8. Land used exclusively for burial grounds.
9. Property, real and personal, held for or by any incorporated library society or any free public library or library society, so far as used exclusively for library purposes.
10. Property held for the aid of or support of the aged, poor, or poor friendless children, or poor generally, or for a hospital.
11. Property, real or personal, held for or by any fraternal corporation, body, or association created to build and maintain buildings for the purposes of the organization; or for the education, relief, or support of its members or their families.
12. Any fund given or held for the purpose of public education.
13. Alms-houses and the lands and buildings used in connection therewith.
14. Real estate and personal property of any incorporated volunteer fire engine company in active service.
15. Estate of any person unable to pay the tax by reason of infirmity or poverty.
16. Household furniture and family stores of a housekeeper in the whole, including beds and bedding, not exceeding in amount $300.
17. Bibles, school books and other books in use in the family not exceeding the amount of $300 in value.
18. Land, not more than 300 acres to one person and worth not more than $25 an acre, planted to certain kinds of trees and managed under a forest working plan approved by the State commissioner of forestry for 15 years from the time of planting or necessary replanting.
19. Capital stock, corporate franchise and personal property but not the real estate, of credit unions.
20. Any city or town may, if voters approves, exempt from taxation for a period not exceeding 10 years such manufacturing property as may be located in such town or city in consequence of such exemption, and the land on which such property is located.
21. The representative council of the city of Newport is authorized to exempt from taxation for a period of 10 years such hotel property as may hereafter be located in said city in consequence of such exemption and the land on which such property is located.
22. The property of any honorably discharged Union soldier or sailor of the War of the Rebellion, or of the widow (remaining unmarried) of such soldier or sailor, is exempt from taxation for a period of 10 years, unless said soldier, or said soldier's or widow's estate shall voluntarily make waiver of said exemption at time of assessment or shall be possessed of property of the value of over $5,000. The property of the wife of any such soldier or sailor is likewise exempted from taxation in like amount and in the same manner.
23. Residents are not taxed in this State for shares held by them in national banking associations located without the State, the shares of which are taxed in the States where such national banking associations are located.

Sec. 3. Assessment.—Assessment is annual as of June 15. All property liable to taxation is assessed at its full and fair cash value by the assessors. The tax assessors, three to seven in number, in each town, are elected for different terms, one being elected annually at the town elections. They receive such compensation as the town allows. Every person, corporation, or association is required to deliver to the assessor a list of the property owned by him or under his control, sworn to by one of the assessors, specifying the value, which value is not, however, binding upon the assessor. Whoever neglects to bring in a sworn list has no remedy if over assessed. All property is required to be listed in separate columns by the assessors, as land, buildings, and other improvements, tangible personal property, and intangible personal property, and distinguishing those who give in an account from those who do not, and the tax is apportioned accordingly.

Intangible personal property both tangible and intangible is taxed to the owner in the town of his actual abode during the greater portion of the 12 months next preceding April 1 of each year. Intangible personal property under the immediate control of a guardian takes its situs at the residence of the ward; that under the control of executives, administrators, or trustees at the residence of the person to whom the income is to be paid. But if such ward or other person live outside the State, then such property takes its situs at the residence of the guardian, executors, administrators, or trustees. Intangible personal property of a copartnership is taxed to the copartnership in the town in which it carries on its business. If the partners have a place of business in two or more towns, the intangible property is equitably appor tioned between the several towns in proportion to the tangible personal property in each town in which the business is carried on. Any deduction for debts due from the partnership being made in each town in the ratio of the tax in such town.
When shareholders of stock are not taxed.

Shareholders are not taxed upon shares of stock held in, nor bonds nor debentures of, any corporation liable to a tax upon its corporate excess; nor are holders of any other indebtedness of such corporation whenever incurred for the purchase of real property or tangible personal property, or returned by such corporation, or whenever such indebtedness shall be a cover for the division of profits taxed thereon. Holders of shares of stock or bonds or other evidences of indebtedness of any corporation liable to a tax on the gross earnings thereof from its operation within the State or of any corporation the property of which is operated by such corporation so liable are not taxed upon same.

Residents are not assessed on property taxed in another State.

Real estate liable to taxation and which has been omitted from assessment or erroneously or illegally assessed in any year may be reassessed during any of the following six years to the person or persons who were the owner or owners or trustee or trustees at the time of such omission or erroneous or illegal assessment.

Oysters in beds leased from the State are declared by statute to be the personal property of the lessee.

The state board of tax commissioners, three in number, appointed by the governor with the advice and consent of the senate, for terms of six years, the term of one member expiring every two years, has general charge and control over the taxation of the corporate excess of manufacturing, mercantile, and miscellaneous corporations; and over the taxation of public service corporations. These several taxes are paid directly into the State treasury. The board is also charged with conferring with and advising local assessors so as to produce uniformity in assessment throughout the State. The board prepares uniform assessment blanks for the cities and towns, and the local officials are required to make from the records such annual reports to the board as it may require.

Sec. 4. Equalization.—There is no provision for equalization, strictly so called, but any person aggrieved by assessment of his property may petition the superior court for relief. This petition, however, does not stay proceedings for collecting the taxes.

Sec. 5. Tax rates.—There is a fixed rate of 9 cents on each $100 of the ratable property of the several towns and cities, as valued by the local assessors, which is to be annually assessed, collected by the towns and cities, and paid by them to the State treasurer.

An additional tax of 3 cents on each $100 is imposed in each of the taxable years 1922 and 1923 to provide funds for State highways.

The following property is taxed at the uniform rate of 40 cents on each $100 of assessed valuation:

Money on hand, money at interest or on deposit, other than that which is taxable to a bank, savings bank, or trust company, and the fair cash value of debts, whether or not secured by mortgage or pledge, due to the person, copartnership, or corporation to be taxed (all to such an amount as the value of such money and such debts shall exceed the amount such person, copartnership, or corporation is indebted to others, including in such indebtedness to others any debts secured by a mortgage or pledge, given by such person, copartnership, or corporation); Go vernment, State, and municipal bonds, and securities, not exempt from taxation by the laws of the United States or this State; the stocks, bonds, and securities of all corporations carrying on business for profit in the State which are not specifically exempted from taxation by the laws of the State; stocks, bonds, and securities of all corporations which do not carry on business for profit in the State, and all other intangible personal property.

To meet the interest and sinking fund requirements of the metropolitan park commission, a commission is appointed to equitably arrive at the proportion due from each city and town included in the operation of the park commission. The State treasurer, using such proportion, estimates the respective amounts due and includes said amounts in the sum charged against such cities and towns for State taxes. The maximum rate which can be levied against any city or town for said purpose must not exceed one-half mill on each dollar of assessed valuation.

A soldiers’ bonus bond issue for not exceeding $2,500,000 payable in not more than 25 years with interest at not exceeding 4½ per cent per annum was authorized in 1920, to be redeemed by annual payments from the sinking fund maintained out of the annual State taxation.
Those electors of any town who pay a tax on at least $134 worth of property may, by vote, levy a tax for the purposes authorized by law on the rated property of the town, either of a certain sum or at a certain percentage on the valuation, and may order the time when the tax is to be assessed and when paid.

No city or town shall assess its rated property in any one year in excess of 2% per cent of its rated value except for the purpose of paying the indebtedness of such city or town or the interest thereon, for appropriations to any of the sinking funds, or for extraordinary repairs for damages caused by the elements; but assessments for specific benefits conferred by the opening or improving of any public highway, or any public sewer, are not taken to be within this limitation.

Whenever a town for the maintenance and repair of its highways and bridges, makes an annual tax levy at a rate of 20 cents or more, and the town electors direct that the money be expended under the care and direction of the State board of public roads, a sum of money equal in amount to one-fifth of the money appropriated by the town is appropriated out of any money in the State treasury not otherwise appropriated—to be used by the State board for the repair, care, and maintenance of public highways, causeways, and bridges in said town.

In general, all taxes, State and local, on property are collected by the town and city collectors, who are elected annually at the town meeting, or whose appointment may be delegated to the town council. They are paid a commission of 5 per cent for collecting, unless they agree with the towns for less.

The general treasurer issues his warrant for the collection of State taxes to the town collectors. The towns and their officers are liable to the State for the tax. Execution may be levied on the property of the towns or inhabitants thereof. Collection is made by the town collectors upon warrants of the town treasurer, or when the town treasurer is elected collector of taxes such warrant shall be issued, by the town clerk.

Taxes assessed on either personal or real estate are a lien on the real estate in the town. The collector may distrain property.

No State tax.

Every person who, if registered, would be qualified to vote is assessed, at the annual assessment of town or city taxes, a tax of $1, or so much thereof as, with his other taxes, shall amount to $1. The assessors of taxes of each town and city shall also assess a tax of $1 or so much thereof as with other taxes shall amount to $1 against every person, male or female, in the city or town of the age of 21 years or over, whether or not a citizen of the United States, who has resided in such town or city for six months next preceding such assessment. In case of non-payment the delinquent may be committed to jail, to be so confined until he pays the tax and all legal costs, or is discharged therefrom in due course of law. The proceeds of the poll tax are applied to the support of the public schools.

The poll tax may be remitted upon application to the town council or city board of assessors, in the cases of persons performing military duty during the year; marines, for any year while at sea; of Civil or Spanish War soldiers, sailors, or marines; and of persons who, by reason of extreme poverty, are unable to pay the tax.

A tax is imposed upon the net estate of every resident decedent, and upon the net estate of every nonresident decedent consisting of real property located within this State, or any interest therein, as a tax upon the right to transfer. This tax is imposed at the rate of one-half of 1 per cent upon the excess value of each estate over $5,000, but in the case of the estate of a nonresident decedent only such proportion of the exemption of $5,000 is allowed, as the value of the real property located in Rhode Island, or any interest therein, bears to the value of the entire estate wherever located. The value of the net estate is ascertained by deducting from the full and fair cash value of the property of the decedent the amount of all claims legally due and payable in the lifetime of the decedent and allowed against
the estate, contingent claims which may become justly due from the estate, funeral expenses, probate charges, fees of appraisers, executors, administrators or trustees, the amount of the allowance made for the support of the widow and family of the decedent by the probate court in accordance with law, and the amount at the death of the decedent of all unpaid mortgages, except mortgages on real property not located within this State, not deducted in the appraisal of the property mortgaged. There may also be deducted all losses incurred during the settlement of the estate in the reduction of the intangible personal property to possession except so much of such intangible personal property as is represented by bonds and stock in any corporation.

A legacy tax is also imposed upon any transfer by a resident of the State of real property within the State, or any tangible or intangible personal property or interest therein or income therefrom; by a non-resident of this State of any real property within the State or any interest therein, by will or by the statutes of descent and distribution by deed, grant, bargain, sale, or gift without valuable and adequate consideration and in contemplation of the death of the grantor, vendor, or donor, and intended to take effect in enjoyment or possession after such death; by exercise of power of appointment derived from any disposition of property; or by administration or termination of a trust and division of such trust estate upon the death of its creator.

The rates of the tax are as follows:

1. When property or any beneficial interest therein or income therefrom passes to or for the use of any grandparent, parent, husband, wife, child, brother, sister, nephew, niece, wife or widow of a son, husband or widow of a daughter, legally adopted child or any person to whom the decedent for ten years prior to death stood in the acknowledged relation of a parent, or any lineal descendant born in lawful wedlock, the full and fair market value of same is taxed, on any amount in excess of the specified exemption and not exceeding $30,000, 1 per cent; $30,000 to $50,000, 1.5 per cent; $50,000 to $75,000, 2 per cent; $75,000 to $1,000,000, 2.5 per cent; any amount in excess of $1,000,000, 3 per cent.

2. When the property or interest or income passes to or for the use of any person not so specified, or any corporation or association, the tax is on any amount in excess of the specified exemption and not exceeding $50,000, 5 per cent. $50,000 to $250,000, 6 per cent. $250,000 to $1,000,000, 7 per cent. any amount in excess of $1,000,000, 8 per cent.

Exemptions.

All property or interests transferred to any corporation, association or institution located in the State and exempt from taxation by charter or by law are also exempt from the legacy tax. The following exemptions are allowed:

1. The transfer of a nonresident's real property located within the State only that proportion of the exemption allowed which bears to the full and fair cash value of same the value of the beneficiaries' share.

2. Exemptions are allowed for the use of any person not so specified, or any corporation or association, the tax is on any amount in excess of the specified exemption and not exceeding $50,000, 5 per cent. $50,000 to $250,000, 6 per cent. $250,000 to $1,000,000, 7 per cent. any amount in excess of $1,000,000, 8 per cent.

Assessment is made by the board of tax commissioners who notify the executor, administrator, or trustee of the estate of the amount of tax and certify same to the general treasurer for collection for the use of the State. Taxes are due and payable six months after the first appointed executor or administrator liable therefor files bond or six months after the date of death of the decedent, in case letters testamentary are not issued, and if paid within this period a discount of 4 per cent is allowed. If not paid within nine months interest at the rate of 8 per cent per annum is charged from the time the tax accrues except in cases of unavoidable delay when the rate is 6 per cent. Unpaid taxes are a lien upon the estate and administrators are personally liable.

The board of tax commissioners, with the approval of the attorney general, may effect such settlement of the amount of any tax imposed as they shall deem to be for the best interests of the State, and the payment of the amount so agreed upon is a full satisfaction of such tax.

Sec. 9. Corporation taxes.—In general, corporations are taxed under the general property tax.

Every corporation and joint-stock company or association carrying on business for profit (except express corporations carrying on business on steamboats, steam or electric railroads, or street railways, steam
or ferry boat common carriers; steam or street railway corporations and those operating dining, sleeping, chair, or parlor cars; public service telegraph, cable, or telephone; or gas, water, light, heat, and power companies) in addition to taxes on real estate and tangible personal property, pays an annual tax of 40 cents upon the value of its corporate excess. Shares of stock, bonds, or other evidences of indebtedness of such corporations are not taxable to the holders. **"Corporate excess,"** as ascertained by the board of tax commissioners, is the amount obtained by taking the average value of the capital stock during the preceding calendar year, adding thereto the amount of bonds or other indebtedness incurred by the acquisition of real estate or of tangible personal property and adding also any other indebtedness returned by the corporation as a measure of value, and from the total of these items deducting the value of exempt property and the value of real estate and tangible personal property located within the state as last assessed for state or local taxation. In the case of corporations carrying on business both within and without the State the value of corporate excess to be apportioned to the State is determined as follows: When profits are derived principally from the ownership, sale, or rental of real estate, or from the sale or use of tangible personal property, such proportion of the total value of corporate excess as the value of their real estate and tangible personal property within the State on December 31, next preceding, represents of their total real estate and tangible personal property, then used in the business, without any deduction on account of encumbrances thereon; when profits are derived from the holding or sale of intangible property such proportion as the gross receipts within the State represent of the total gross receipts for the year ending December 31, next preceding; and when neither of these proportions is equitably applicable, an equitable proportion to be determined by the board of tax commissioners. Insurance companies and surety companies which pay the gross earnings tax hereinafter mentioned are exempted from the corporate excess tax. Any corporation aggrieved by the tax assessed against it as finally fixed by the commission may seek relief by petition to the superior court of Providence and Bristol Counties.

Telegraph and telephone companies are taxed 2 per cent, express companies 3 per cent, and steamboat, ferry, steam or electric railroads, street railways, dining, sleeping, and parlor cars, gas, water, and electric lighting, heating, and power companies 1 per cent on their gross earnings derived from business transacted within the State. Except as provided in any act of incorporation, these taxes are in lieu of all other taxes upon the intangible personal property or the corporate excess of such corporations or corporations the property of which is operated by corporations liable to such gross earnings tax; and in the case of telegraph, cable and telephone corporations is in lieu also of all other taxes upon their lines, cables, conduits, ducts, pipes, machines, machinery, equipment, and other personal property used exclusively in their business within the State. Shares of stock, bonds, or other evidences of indebtedness of companies subject to the gross earnings tax are not taxable to the holders. The tax is assessed by the State board of tax commissioners June 1, and is payable to the State treasurer by July 1. If not paid by July 15, interest is charged at the rate of 5 per cent per annum from July 1 until paid if such payment is made before the commencement of legal proceedings for the recovery of the tax, and at the rate of 10 per cent per annum if made after the commencement of such proceedings. The tax is a lien on real estate of the corporations.

Savings banks and credit unions pay annually to the general treasurer a tax of 40 cents on each $100 deposited therewith and on each $100 of reserved profits and other profits after deducting therefrom the amount invested in bonds and other evidences of indebtedness of the United States subscribed and paid for on their own account. Every bank, State and national, and trust company shall pay annually to the general treasurer 40 cents on each $100 deposited therewith on participation or in the same manner as in savings banks after deducting therefrom amounts invested in bonds or other indebtedness of the United States.
Every person having a deposit in a national bank on participation bank or deposited in the same manner as in savings banks, must pay a tax to the State at the rate of four-tenths of 1 per cent upon the amount of such deposit on the last business day of June. No other tax is assessed on such deposits. Banks may elect to pay this tax and deduct amount of same from interest or deposit due the depositor.

Domestic insurance companies pay 2 per cent on premiums and premium deposits and assessments received during the year on business within the State or in any other State on which no tax is paid to such other State. Mutual companies and companies transacting business on the mutual plan are allowed to deduct from such receipts the dividends or unused or unabsorbed portion of such premiums, premium deposits and assessments applied in part payment of same or returned in cash to policy holders. Fire insurance companies issuing the standard form of policy as prescribed by statute are allowed to deduct amounts returned to policy holders by reason of cancellation of policies. Foreign insurance companies pay 2 per cent on premiums, premium deposits and assessments collected during the year within the State or from residents of the State with the same provisions for deductions by mutual companies and fire companies as apply to domestic companies.

This State imposes the same taxes on foreign insurance companies as are imposed in the States of such companies on Rhode Island companies.

Foreign building and loan associations pay one-fourth of 1 per cent on capital actually paid in during the preceding calendar year from residents, less amount of certificates withdrawn and amount of outstanding loans secured by its shares, bonds and mortgages on real estate within the State secured by shares pledged by residents of the State.

All corporations, joint-stock companies or associations incorporated in the State which pay no other tax to the State or a tax of less than $2.50 on each $10,000 or fraction thereof of its authorized capital stock except insurance corporations, religious, charitable, and literary corporations, and public service corporations paying a tax on gross earnings, pay an annual franchise tax to the State upon their authorized capital stock which when added to any tax paid by them in the same year on their corporate excess, shall equal $2.50 on each $10,000 or fraction thereof of such authorized capital. This tax is payable on the 1st day of July after its assessment, and if not paid by the 15th day of July, bears interest from July 1 at the rate of 8 per cent per annum until paid. Corporations which have failed to pay the franchise tax for a period of three years after the 1st day of July of the year in which any such tax first became due and payable, are penalized by forfeiture of their charters.

Public service corporations given a franchise by a municipality are required by State law, in return for the privilege bestowed by such franchise, to pay to the municipality such portion of their gross earnings, not to exceed 3 per cent, as may be agreed upon by the terms of the franchise grant. Certain street railway corporations have been specifically exempted from the provisions of this law by special acts passed in the years 1920 and 1921.

The State receives one-half of the proceeds of town and city licenses on shows, exhibitions, bowling alleys, billiard tables and shooting galleries; and seven-eighths of the duties on auction sales, which are one-tenth of 1 per cent of the property sold. Amounts received from the following license taxes are used to pay the expenses of the respective regulatory boards, any balance being covered into the State treasury; in no event may the expenses of the boards conducting examinations, etc., be a charge against the State.

Arborist, license to practice art or trade of, fee fixed by State board of agriculture at not to exceed $1.

Hawkers and peddlers, annual, jewelry, State, $200. Providence County, $100; other counties, $50; other merchandise, State, $50; Providence County, $30; other counties, $15; certain patented articles, State, $50, with no county license. Hawkers and peddlers...
of "other merchandise" may take out quarterly licenses for State and Providence County. Issuance of peddler's license, $1. War veterans are exempt from the payment of fees except to peddle jewelry.

Itinerant vendors, after making a special deposit of $1,000 with general treasurer, pay a quarterly State license of $80 and a further local license of $100 in each town or city with a population of less than 15,000, and $330 in those with a population of over 15,000. The special deposit is returned 60 days after the expiration and return or surrender of the license, provided there are no unsatisfied claims against licensee at such time.

Lobsters, license to catch and take from State waters, $5.

Milk and cream, annual license to buy from producers for purpose of shipping to city or town for consumption or manufacture, $10.

Nonintoxicating beverages or soft drinks, "bottle's permit" or permit to manufacture and sell, $10 per annum.

Securities, sale of, broker's annual registration, $25; salesman, $2.

2. Occupational and professional licenses:

Accountant, certified public, examination and certificate, $25; reexamination if necessary, $15; reciprocity certificate, $15.

Barber, examination, $5.

Chiropractor, examination, $20; certificate of authorization to practice, not to exceed $2.

Dentist, examination, $25, reexamination, $5; certificate, $2, annual registration, $1.

Embalmers, examination, $5; certificate, $5; annual renewal, $3.

Insurance brokers, certificate, $10.

Optometrists, examination, $10; certificate, $10; annual renewal, $2; certificate of examination from registration, $5.

Osteopaths, examination, $20, certificate, not to exceed $2.

Pharmacists, examination and registration, $10; annual renewal, $1.

Physicians and surgeons, examination, $20, certificate, not to exceed $2.

Veterinary, examination, $10, certificate, $2; annual renewal, $1.

3. Miscellaneous licenses:

Fish and game licenses: Fishing licenses—Citizen of United States, resident in State for six months, $1.50 cents, citizen of United States, not resident of State for at least six months, $1.15, but a nonresident is required to pay the same license fee, if more than $1.15. As the State in which the resident charges residents of Rhode Island for similar privileges for the use of its waters or other property, a nonresident, not a citizen of United States, is required to pay a fee of $2.15. Fifteen cents of each fee collected is retained by the town or city clerk. Hunting licenses—residents of State, and nonresidents of State who are United States citizens or belong to Rhode Island shooting or fishing clubs incorporated prior to January 1, 1909, which own real estate in the State assessed at not less than $1,000, and their guests not exceeding six days in any one year, $1 and 25 cents recording fee; other United States citizens, nonresidents of the State, $15 and 25 cents recording fee; unnaturalized foreign-born nonresidents of the State, $15 and 25 cents recording fee; special license to nonresident citizen of United States to hunt foxes only, $1 and 25 cents recording fee. These license fees are paid by the city and town clerks to the State treasurer and thence appropriated to the use of the commissioners of birds for the preservation and propagation of birds and game.

Motor vehicles: Registration fees—

For registration of every automobile and motor truck when equipped with—

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<th>Per horse-power or fraction thereof.</th>
<th>Per 100 pounds gross weight of vehicle and load or fraction thereof.</th>
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<tr>
<td>Pneumatic tires.</td>
<td>Cents.</td>
</tr>
<tr>
<td>Solid rubber tires.</td>
<td>Cents.</td>
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<tr>
<td>Iron or steel tires.</td>
<td>25</td>
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Automobiles used for transporting persons for hire pay double the above fees.

For the registration of every trailer per 100 pounds gross weight of vehicle and load or fraction thereof, when equipped with—

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<th>Cents.</th>
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For the registration of every motor cycle, $5. For the registration of motor vehicles and trailers owned by or under the control of a manufacturer or dealer, $50 for not more than three, and $10 for every motor vehicle or trailer in excess of three. Fees are proportionately reduced if registration is made in the year ending April 1, July 1 or October 1. For license to operate a motor vehicle or motor cycle, or renewal or duplicate, $2. Funds derived from above fees are used, after deducting expenses of enforcing motor vehicle law, for the construction, repair and maintenance of, and the removal of snow from, State roads and highways under supervision of the State board of public roads.
Certain fees payable into State treasury.

**Boilers**
- Inspection, $.5
- Authorization fee paid by all manufacturers, agents, or sellers of any brand of commercial fertilizer used in the State, $3 for each ingredient contained in any brand of such fertilizer.
- Gasoline measuring device: Testing and sealing, .50 cents.

**Insurance commissioner**
- Examination of foreign building and loan associations, $50 to $100, according to value of net assets.
- Foreign insurance and surety companies—filing copies of charters, $30; filing annual statement, $.50; agent's certificate, annual, $.25.
- Secretary of state—issuance of civil commission, $.25.
- Incorporation fee: Domestic corporations pay a fee of 50 cents for each $1,500 or fraction thereof, of total amount of authorized capital stock; if stock has no par value, fee is 5 cents for each $100 of capital stock, but in no case less than $10. Fee for filing articles of incorporation of literary, scientific, library, religious, charitable, social, musical, agricultural, or other organizations of non-business nature, $.5.
- Foreign corporations filing copy of articles and certificates of condition, $.5. Power of attorney and filing certain statements by foreign corporation, $.25.
- State treasurer—Foreign corporations filing copy of articles and certificate of condition, $.25. Corporations created by special act pay to the general treasurer one-tenth of 1 per cent of authorized capital stock or if stock has no face value, 10 cents for each share but in no case less than $.05. Similar fees for amendment increasing capital stock.

Town and city licenses.
- Town and city councils may license, at discretion, public shows, bowling alleys, and billiard tables, shooting galleries, exhibitions, athletic games, roller skating rinks, dances and balls, at not to exceed $100 for each performance or exhibition (religious, benevolent, or charitable performances except); transportation of passengers by motor vehicles, fee for which shall not be more than $5 for each passenger authorized to be carried in such vehicle, the maximum fee in any case not to exceed $50; and intelligence or employment offices.

Municipal license rates.
- Statutory rates for municipal licenses are fixed in the following cases:
  - Auctions, one-tenth of 1 per cent on all property sold.
  - Cinematograph operator, $.1.
  - Commissions to officers elected or appointed, issuance of—fee for appointment of a, $.25; to serve in civil process, not less than $.25 nor more than $.50. Fee for other offices fixed by town or city council.
  - Dogs, male or spayed female, $.15; unspayed female, $.35, kennel license, annually, $.10; for not exceeding 10 dogs over age of 6 months, $.20; for more than 10, funds to be used, first, to pay for damages caused by dogs, and the balance to be applied to school fund.
  - Itinerant vendor, $.5.
  - Pawnbrokers, $.50.
  - Private detective, $.10.
  - Ships, owners of, engaged in foreign commerce pay to the treasurer of the town in which the ships are registered, for the use of the town, and in lieu of all other taxation, 1 per cent of the net earnings of such ships.

No income tax. No county revenues.

**SEC. 11. No Income Tax.**—There is no income tax in Rhode Island.

**SEC. 12. Counties merely judicial districts.**—The counties are merely judicial districts and have no independent treasuries or revenues.

School funds; apportionment; town tax; State aid for certain school purposes.

**SEC. 13. School Revenues.**—Less than 1 per cent of the school revenues in Rhode Island are derived from the permanent school fund. The constitution provides that the money which is appropriated for the establishment of a permanent fund shall be invested as a perpetual fund for that purpose. The laws provide that the duties imposed on auctioneers, which are paid to the State, shall be added to the school fund. The income of the fund is annually appropriated for the support of the public schools in the towns. The general assembly appropriates annually for the support of the public schools a sufficient sum to provide for an apportionment among the several towns, first, on the basis of the number of schools, $300 for each school up to 5 schools, $250 for each school from 6 to 10 schools, $200 for each school from 11 to 15 schools, $150 for each school from 16 to 20 schools; second, on the basis of $.15 per capita of average attendance in the preceding school year, but the apportionment to any town shall be not less than $1,000 on the per capita basis, and no town shall receive on the per capita basis less than it so received in the year 1921. No town may receive any part of the State appropriation unless it has raised by tax for the support of public schools 30 cents on each $100 of the assessed valuation of the town and not less than the average amount raised by tax and expended by the town for the current maintenance of public schools for the fiscal year ending in the calendar years 1918, 1920, and 1921. The State also makes additional small appropriations for graded and high schools, evening schools, school apparatus, and school supervision, and maintains the normal school and the Rhode Island Institute for the Deaf.
All court fines accruing under the compulsory education law inure to the benefit and support of the public schools in the city or town in which the offense was committed.

Sec. 14. Fire districts.—Incorporated fire districts embraced within the limits of cities and towns may issue bonds as may be provided in their charters and levy such taxes and provide for the assessment and collection of same, on the taxable inhabitants and property in such districts, as may be deemed necessary for the purchase of fire apparatus, land and buildings, equipment, and for the payment of such police force as may be considered necessary.
SOUTH CAROLINA.

Constitutional provisions summarized.—All property subject to taxation shall be taxed in proportion to its value.

Voting. (Art. II, sec. 4). Payment of all taxes, including poll tax, shall be prerequisite to voting.

All taxes upon property, real and personal, shall be laid upon the actual value of the property taxed, as the same shall be ascertained by an assessment made for the purpose of laying such tax.

The corporate authorities of cities and towns in this State shall be vested with power to assess and collect taxes for corporate purposes, said taxes to be uniform in respect to persons and property within the jurisdiction of the body composing the same; and all property, except such as is exempt by law, within the limits of cities and towns shall be taxed for the payment of debts contracted under authority of law. License or privilege taxes imposed shall be graduated so as to secure a just imposition of such tax upon the classes subject thereto.

No city or town in this State shall hereafter incur any bonded debt which, including existing bonded indebtedness, shall exceed 5 per cent of the assessed value of the taxable property therein, and no such debt shall be created without submitting the question as to the creation thereof to the qualified electors of such city or town, and provided that such cities and towns shall on the issuing of such bonds create a sinking fund for the redemption thereof (numerous towns and municipalities are excepted from the foregoing). The limitations imposed by this section and by section 5 of Article X shall not apply to the bonded indebtedness in and by any municipal corporation when the proceeds of the said bonds are applied solely and exclusively for the purchase, establishment, and maintenance of a waterworks plant, or sewerage system, or lighting plant, and when the question of incurring such indebtedness is submitted to the freeholders and qualified voters of such municipality.

Cities and towns may exempt from taxation, by general or special ordinance, except for school purposes, manufactories established within their limits for five successive years from the time of the establishment of such manufactories: Provided: That such ordinance shall first be ratified by a majority of such qualified electors as shall vote at an election held for that purpose.

All railroads, express, canal, and other corporations engaged in transportation for hire, and all telegraph and other corporations engaged in the business of transmitting intelligence for hire are common carriers in their respective lines of business, and are subject to liability and taxation as such.

The general assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe regulations to secure a just valuation for taxation of all property, real, personal, and possessory, except mines and mining claims, the product of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes: Provided, however, That the general assembly may impose a capitation tax upon such domestic animals as from their nature and habits are destructive of other property: And provided further, That the general assembly may provide for a graduated tax on incomes and for a graduated license on occupations and business.

Sec. 1. Constitutional provisions summarized.—All property subject to taxation shall be taxed in proportion to its value.

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All taxes upon property, real and personal, shall be laid upon the actual value of the property taxed, as the same shall be ascertained by an assessment made for the purpose of laying such tax.

The corporate authorities of cities and towns in this State shall be vested with power to assess and collect taxes for corporate purposes, said taxes to be uniform in respect to persons and property within the jurisdiction of the body composing the same; and all property, except such as is exempt by law, within the limits of cities and towns shall be taxed for the payment of debts contracted under authority of law. License or privilege taxes imposed shall be graduated so as to secure a just imposition of such tax upon the classes subject thereto.

No city or town in this State shall hereafter incur any bonded debt which, including existing bonded indebtedness, shall exceed 5 per cent of the assessed value of the taxable property therein, and no such debt shall be created without submitting the question as to the creation thereof to the qualified electors of such city or town, and provided that such cities and towns shall on the issuing of such bonds create a sinking fund for the redemption thereof (numerous towns and municipalities are excepted from the foregoing). The limitations imposed by this section and by section 5 of Article X shall not apply to the bonded indebtedness in and by any municipal corporation when the proceeds of the said bonds are applied solely and exclusively for the purchase, establishment, and maintenance of a waterworks plant, or sewerage system, or lighting plant, and when the question of incurring such indebtedness is submitted to the freeholders and qualified voters of such municipality.

Cities and towns may exempt from taxation, by general or special ordinance, except for school purposes, manufactories established within their limits for five successive years from the time of the establishment of such manufactories: Provided: That such ordinance shall first be ratified by a majority of such qualified electors as shall vote at an election held for that purpose.

All railroads, express, canal, and other corporations engaged in transportation for hire, and all telegraph and other corporations engaged in the business of transmitting intelligence for hire are common carriers in their respective lines of business, and are subject to liability and taxation as such.

The general assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe regulations to secure a just valuation for taxation of all property, real, personal, and possessory, except mines and mining claims, the product of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes: Provided, however, That the general assembly may impose a capitation tax upon such domestic animals as from their nature and habits are destructive of other property: And provided further, That the general assembly may provide for a graduated tax on incomes and for a graduated license on occupations and business.
The general assembly shall provide for an annual tax sufficient to defray the estimated expenses of the State for each year, and whenever it shall happen that the ordinary expenses of the State for any year shall exceed the income of the State for such year the general assembly shall provide for levying a tax for the ensuing year sufficient, with other sources of income, to pay the deficiency of the preceding year, together with the estimated expenses of the ensuing year.

No tax shall be levied except in pursuance of a law which shall distinctly state the object of the same; to which object the tax shall be applied.

There shall be exempted from taxation all county, township, and municipal property used exclusively for public purposes and not for revenue, and the property of all schools, colleges, and institutions of learning; all charitable institutions in the nature of asylums for the infirm, deaf, and dumb, blind, idiotic, and indigent persons, except where the profits of such institutions are applied to private uses; all public libraries, churchs, parsonages, and burying grounds; but the property of associations and societies, although connected with charitable objects, shall not be exempted from State, county, or municipal taxation: Provided, That as to real estate this exemption shall not extend beyond the buildings and premises actually occupied by such schools, colleges, institutions of learning, asylums, libraries, churches, parsonages, and burial grounds, although connected with charitable objects.

The corporate authorities of counties, townships, school districts, cities, towns, and villages may be vested with power to assess and collect taxes for corporate purposes; such taxes to be uniform in respect to persons and property within the jurisdiction of the body imposing the same. All shares and shareholders in any bank or banking association located in this State, whether now or hereafter incorporated, or organized under the laws of this State or of the United States, shall be listed at their true value in money and taxed for municipal purposes in the city, ward, town, or incorporated village where such bank is located, and not elsewhere: Provided, That the words "true value in money" as used in this section shall be so construed as to mean and include all surplus or extra moneys, capital, and every species of personal property of value owned or in possession of any such bank: Provided, That a like rule of taxation shall apply to the stockholders of all corporations other than banking institutions. And the general assembly shall require that all the property, except that herein permitted to be exempted within the limits of municipal corporations, shall be taxed for corporate purposes and for the payment of debts contracted under authority of law. The bonded debt of any county, township, school district, municipal corporations, or political division or subdivision of this State shall never exceed 8 per cent of the assessed value of all the taxable property therein. And wherever there shall be several political divisions or municipal corporations covering or extending over the territory, or portions thereof, possessing a power to levy a tax or contract a debt, then so much of such political divisions or municipal corporations shall so exercise its power to increase its debt under the foregoing 8 per cent limitation that the aggregate debt over and upon any territory of this State shall never exceed 16 per cent of the value of all taxable property in such territory.

The general assembly shall not have power to authorize any county or township to levy a tax or issue bonds for any purpose except for educational purposes, to build and repair public roads, buildings, and bridges, to maintain and support prisoners, pay jurors, county officers, and for litigation, quarantine, and court expenses, and for ordinary county purposes, to support paupers, and pay past indebtedness.

The fiscal year shall commence on the 1st day of January in each year.

The general assembly shall provide for the assessment of all property for taxation, and State, county, township, school, municipal, and all other taxes shall be levied on the same assessment, which shall be that made for State taxes; and the taxes for the subdivisions of the State shall be levied and collected by the respective fiscal authorities thereof.
The existing county boards of commissioners of the several counties, or such officers as may be vested with similar duties, shall levy an annual tax of 3 mills on the dollar upon all taxable property in their respective counties, which tax shall be collected at the same time and by the same officer as the other taxes for the same year, and shall be apportioned among the school districts of the county according to the number of the pupils enrolled. There shall be assessed on all taxable polls in the State between the ages of 21 and 60 years (excepting Confederate soldiers above the age of 50 years) an annual tax of $1 on each poll, the proceeds of which tax shall be expended for school purposes in the several school districts in which it is collected. Whenever during the three next ensuing fiscal years the tax levied by the said county boards of commissioners or similar officers and the poll tax shall not yield an amount equal to $3 per capita of the number of children enrolled in the public schools of each county for the scholastic year ending the 31st day of October, in the year 1895, as it appears in the report of the State superintendent of education for said scholastic year, the controller general shall, for the aforesaid three next ensuing fiscal years, on the first day of each of said years, levy such an annual tax on the taxable property of the State as he may determine to be necessary to make up such deficiency, to be collected as other State taxes, and apportioned among the counties in proportion to the respective deficiencies therein, and apportioned among the school districts; and from and after the 31st day of December, in the year 1898, the general assembly shall cause to be levied annually on all the taxable property of the State such a tax, in addition to the tax levied by the said county boards of commissioners or similar officers, and poll tax above provided, as may be necessary to keep the schools open throughout the State for such time as the general assembly prescribes; and such tax is to be apportioned among the counties. Any school district may, by authority of the general assembly, levy an additional tax for the support of its schools.

All the net income to be derived by the State from the sale or license for sale of spirituous, malt, vinous, and intoxicating liquors and beverages, not including what is allowed to go to the counties and municipal purposes, shall be applied annually in aid of the supplementary taxes for public school purposes: Provided, That the supplementary taxes are only to be levied when the net income aforesaid is not sufficient to meet and equalize deficiencies in the school funds.

All real and personal property in the State and the personal property of residents of the State which may be kept or used temporarily out of the State, with the intention of bringing the same into the State, or which has been sent out of the State for sale and not yet sold; all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise of parties resident in the State are subject to taxation for State and county purposes. With the exception of shares of stock in banks and other corporations which are subject to municipal taxation, but exempt from State and county taxation, the property included in the assessment and equalization thereof are the same for municipal and school taxes as for the State and county. The assessment for municipal purposes is copied from the county auditor's books.

Personal property, for purposes of taxation, includes all things, other than real estate, which have any pecuniary value, including moneys, credits, investments in bonds and stocks. "Credits" are held to be the remainder due to a party after deducting all debts and demands against him. But no deductions are to be made for insurance premium notes to mutual insurance companies, subscriptions to capital stock of any joint-stock company, taxes assessed, charitable subscriptions, or contingent liabilities. All property used in the operation of railroads organized in this State is classed as personal property. Dogs are listed, and a capitation tax levied and collected as on other property.
The following property is exempt from taxation:

1. Public property.
2. Churches, their books and furniture and parsonages.
3. Colleges, academies, and institutions of learning and their endowment.
4. Y. M. C. A. property, not exceeding 3 acres of land; Y. W. C. A. property.
5. Cemeteries.
6. Fire departments.
7. All bonds and stocks of the State, and municipal, county, and school district bonds.
8. All rents accruing from real estate which shall not become due within two months after the 1st day of January in the year in which taxes are to be assessed thereon.
9. All of any annuity not payable on or before August 1, of the year for which taxes are to be assessed thereon.
10. All pensions from the United States, or from a State.
11. All shares of the capital stock of any company which is required to list its capital and property for taxation in the State.
12. All the wearing apparel of the person required to make return and his family articles for the present subsistence of the family up to $100.
13. Farm products of agricultural and mechanical societies.
14. Property used for military purposes.
15. Salvation Army property.
16. Liberty bonds and later United States issues and bonds of the Federal Land Bank of Columbia are exempt from taxation, whether State, county, or municipal, if owned by a bank, provided they do not exceed, in true value, 25 per cent of the capital stock and surplus of such bank.
17. Cities and towns may by popular vote exempt for five years from all taxes, except school taxes, manufacturing establishments established within their limits.

Sec. 3. Assessment.—There is but one assessment for State, county, and municipal purposes. "Real estate is listed every fourth year—1914, 1918, 1922—between January 1 and February 20, except a certain portion of Florence County, where returns are to be made between March 1 and March 15. In towns of over 50,000 population returns may be made between January 1 and February 20, in any intermediate year upon order of the special board of equalization of such cities.

Changes on account of sales and transfers, are entered annually.

Personal property is assessed annually as of January 1, except that agricultural products in the hands of the producer on August 1, preceding, are included. All property is valued at its true money value, which, for real estate, is the price obtained at court sales for partition, and for personalty is the usual price at administrator's sales. The county auditor appointed by the governor for a term, generally of two years, attends at a convenient place in each township for the purpose of assessing property. The assessment is based upon a sworn list of the items and their value furnished by the taxpayer, and failure to furnish such list and make return of a false list is punished by an increase of 50 per cent in the assessed value. The auditor has no authority to change the values given by the owner, but may recommend changes to the board of township assessors or to municipal boards, who fix the values.

Shares of stock in State and national banks are assessed where the bank is located at their "true value in money," which is construed to mean all surplus, capital, and every kind of personal property owned by the bank. The real estate is taxed to the bank and deducted from the value of the shares. Unincorporated banks and bankers are assessed on the average monthly assets for the year. The bank may pay the tax for the shareholders and deduct the same from dividends.

Manufacturers are assessed on the capital as of January 1 (in addition to real estate) and on the average value of the materials employed in their business for the preceding year; pawnbrokers, on the average value of property pawned to them during the year.

Property used in the operation of any railroad, turnpike, plank road, bridge, telegraph, canal, or slack-water navigation company, if the company be organized in the State, is treated as personal property.

Railroad property used in operation is assessed by the State tax commission, which is composed of three members appointed by the governor for a term of six years. The road is required to make statements to the

1 Township, city, and in some cases, school district boards of three assessors or commissioners are appointed by the governor for a term of two years, upon recommendation of the members of the general assembly from the counties. There are special provisions in many counties for the appointment and compensation of members of the boards. In Charleston, Clarendon, and Sumter counties, there are special boards, and for the towns of Manning and Sumter, the boards, composed of three resident freeholders of the town, are appointed annually by the town council.
TAXATION AND REVENUE LAWS—SOUTH CAROLINA.

Comptroller general (elected biennially) and also to the county auditors. Penalty for failure to make the statements is 50 per cent additional to actual value. The value of the right of way and track is apportioned pro rata to each mile of main track, and to this value is added the value of the real estate, fixtures, and stationary property situated in the town, city, or village; the total value of the rolling stock, money, and credits is apportioned pro rata to each mile of main track in each town, city, and village. The apportionment is made primarily by the railroad company through its returns, but the State tax commission adjusts this apportionment.

The assessed value of the real estate and structures not specifically used in the general business, as found by the local assessors, is deducted from the gross value of the property as ascertained by the State board—only that proportion of the value is taken which represents property within the State. The assessment of the State tax commission is apportioned to the counties and by the county auditors to the townships.

Street railways, and other public utilities.

Street railway, electric railway, water, heat, light, and power companies, and private car lines make returns to the tax commission, and the taxable values are assessed and equalized by the commission—those of the private car lines, in the same manner and mode as dining or sleeping-car companies. Noncompliance carries the same penalty as for railroads.

Mines and mining claims.

All personal property used in connection with mines and mining claims and all other land not actually mined, connected with mines and mining claims are assessed as all other personal and real property. Land actually mined is not assessed, but in lieu thereof the gross proceeds alone of such mines and mining claims are assessed and taxed; such gross proceeds being ascertained and determined by cash market value of material mined.

Cut timber.

Except in certain counties, timber cut for sale or manufacturing purposes by the commercial mills of the State is considered personal property. The tax is distributed, one-half to the public road fund, one-fourth to the public school fund, and the remainder to the general fund of the counties where collected.

Insurance companies.

Domestic insurance companies are assessed on personal property and assets where the principal office is located, but agents of foreign companies are assessed on the gross receipts of the agency, together with the personal estate situated at the agency, and are charged with taxes on the amount so returned.

Corporations in general.

Corporations are, in general, assessed as individuals. Where the property of domestic corporations is taxed in the State the shares of such corporations are not assessed; certain building and loan associations are exempt from State, county, or municipal taxes.

Sec. 4. Equalization.—The duty of the township and special boards of assessors in increasing and lowering the valuation of any property, real or personal, as fixed by the county auditor or returned by any person, pertains to the assessment rather than to equalization. The county board of equalization, composed of the chairmen of the township boards of assessors in the county, equalizes the valuations of real and personal property fixed by the board of township assessors and the special boards of assessors. It may raise or reduce items in the list, but may not reduce the aggregate value as returned to the county auditor. Appeal lies from this board to the comptroller general. In the city of Charleston there is a special board of equalization, composed of the county auditor and six citizens elected by the city council.

The State tax commission equalizes the valuation of real property among the several counties, towns, cities, and villages. It equalizes both real and personal property of heat, light, power, and street railway companies, private car lines, the returns of banks, banking corporations, insurance and trust companies, and various other corporations.
as made to the county auditor. It has general supervision over the administration of tax laws and over boards of assessors and equalization and may order reassessments. Appeals from the tax commission may be taken to the State board of review, consisting of a chairman and six members, one from each congressional district, who are appointed by the governor with the consent of the senate. The chairman's term is four years; that of the others, co-terminal with that of the governor appointing them.

Sec. 5. Tax rates.—For the fiscal year beginning January 1, 1922, a tax of not to exceed 7 mills was levied by the general assembly upon every dollar of the value of all taxable property in the State as determined by the comptroller general.

The rate of tax for county purposes in the several counties is fixed annually by the general assembly.

The county commissioners are authorized to levy annually a tax of not exceeding 1 mill for the county roads, or, upon a two-thirds petition, a tax on any township of not to exceed 1 mill for the roads of such township.

The city or town council has power to impose an annual tax not exceeding 1 1/2 per cent in cities containing over 5,000 inhabitants, and not over 2 per cent in towns containing between 1,000 and 5,000 inhabitants. In smaller towns the limit is $1.50 on each $100 of assessed value.

Any county, school district, city, town, township, or other municipal corporation is authorized to issue refunding bonds payable within 20 years and bearing a rate of interest not exceeding 6 per cent, and not in excess of 8 per cent of the assessed valuation of taxable property. The respective corporate authorities must levy an annual tax on all the taxable property of their political subdivisions to pay the principal and interest of such bonds as they become due.

A special city or town election is required, upon petition of a majority of the freeholders, for the purpose of issuing bonds for a town hall, park, markets, guardhouse, lighting plants, waterworks, sewerage, school buildings, fire protection, street improvements, or any other corporate purpose. The council of any city or town issuing bonds under the foregoing provision must levy the annual tax to provide for the same.

Any town may increase its bonded indebtedness in this manner in an amount not exceeding 15 per cent of the value of the taxable property therein when bonding for electric light plants, waterworks, or sewerage, such bonds being payable within 20 to 40 years. Any city in such case may increase its bonded indebtedness to any amount within the discretion of the municipal authorities.

Any city having 50,000 or more inhabitants and located upon a navigable stream may acquire and operate port utilities when authorized by a popular election and may issue bonds for that purpose payable within 20 to 40 years and bearing not more than 6 per cent interest. Any such city may levy, in addition to other taxes, a sufficient tax upon the taxable property of the city to provide for interest and a sinking fund for such bonded indebtedness.

Sec. 6. Collection.—The county treasurer, appointed by the governor for a term, generally of two years, collects State, county, and local taxes. The time of payment of taxes is from the 10th day of October to the 31st day of December. The penalty for nonpayment of taxes is 1 per cent for January, 1 per cent for February, and 5 per cent after the 1st of March. Delinquent taxes are collected by the county treasurer, who is paid for his services by commissions out of the taxes collected, and are collected by distress or warrant to be executed after March 15. All personal property is liable to distress and sale, and real property on which taxes are delinquent may be seized and sold. All taxes are a lien upon the property taxed which attaches at the beginning of the fiscal year and expires in 10 years.

Sec. 7. Poll taxes and road duty.—The constitution provides that a poll tax of $1 shall be levied, the proceeds from which shall be expended in the school district in which collected.

Property, community, and road taxes are levied for special improvement purposes in the various counties; rates, $1 to $5, and ages, from 18 to 65, vary in different counties.
In cities of 5,000 or more inhabitants the city council has power to require all male inhabitants between 18 and 50 years of age to work upon the roads, streets, and ways of the city not exceeding four days in each year. The city council may commute this tax to a money payment of not to exceed $3 per annum.

All persons in the military or naval service of the United States are exempt from these taxes during their term of service.

**Sec. 8. Inheritance tax.**—A tax for the support of the State government is imposed upon the transfer of any property or any interest therein by will or the intestate laws in the following cases:

(a) When the transfer is by will or by the intestate laws of this State from any person dying seized or possessed of property while a resident of the State.
(b) When a transfer is made of property within the State and the decedent was a nonresident at the time of his death.
(c) When a transfer of property is made by a resident or a nonresident whose property is located within this State, by deed, grant, barter, sale or gift, made in contemplation of death of the grantor or intended to take effect in possession or enjoyment at or after such death. Transfer of property by gift or deed between parties related by blood or marriage, made or completed within five years prior to death and without adequate consideration, is considered to have been made in contemplation of the death of the grantor.
(d) When any person, institution, or corporation shall exercise a power of appointment derived from any disposition of property, such appointment is deemed a taxable transfer in the same manner as though the property belonged to the donee of such power and had been bequeathed or devised by such donee by will. Whenever any person possessing such power of appointment shall omit to exercise same within the time provided, a transfer subject to the tax shall be deemed to take place.
(e) Whenever property is held in joint names or is deposited in banks or elsewhere payable to the survivor upon the death of one of the persons in whose joint names the property is held, the right of the surviving joint tenant or tenants to the immediate ownership is deemed a transfer subject to the tax.

**Beneficiaries.**

Beneficiaries for the purpose of levying the tax are divided into the following classes:

1. Husband, wife, minor child, minor grandchild, adult children, adult grandchildren, father, or mother of the decedent. The term "child" or "children" includes adopted children.
2. Lineal ancestors or lineal descendants other than those named in class 1, brothers, sisters, uncles, aunts, nephews, or nieces, wife or widow of a son or husband of a daughter of the decedent.
3. All other beneficiaries.

**Exemptions.**

The following exemptions are allowed:

Class 1: To husband or wife, $10,000; to each minor child, $7,500, to adult children and father and mother of decedent, $5,000.
Class 2: To each person in class 2, $200.
Class 3: To each person in class 3, $200, but all property passing to or for the use of educational, religious, cemetery, or other institutions or public charities in the State or in trust therefor or for cemetery lots or for a city or town in this State for public purposes, is exempt from the tax.

**Tax rates.**

The tax is imposed at the following rates:

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<thead>
<tr>
<th>On all amounts in excess of</th>
<th>Class 1</th>
<th>Class 2</th>
<th>Class 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20,000 and not exceeding $20,000</td>
<td>1%</td>
<td>2%</td>
<td>4%</td>
</tr>
<tr>
<td>$20,000 and not exceeding $40,000</td>
<td>2%</td>
<td>3%</td>
<td>6%</td>
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<tr>
<td>$40,000 and not exceeding $80,000</td>
<td>3%</td>
<td>4%</td>
<td>8%</td>
</tr>
<tr>
<td>$80,000 and not exceeding $150,000</td>
<td>4%</td>
<td>5%</td>
<td>10%</td>
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<tr>
<td>$150,000 and not exceeding $300,000</td>
<td>5%</td>
<td>6%</td>
<td>12%</td>
</tr>
<tr>
<td>$300,000 and over</td>
<td>6%</td>
<td>7%</td>
<td>14%</td>
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</tbody>
</table>

When payable; interest chargeable.

The tax is due and payable to the State treasurer at the expiration of one year from the date of the qualification of the executor, administrator, or trustee. If the tax is not paid when due, interest at 7 per cent per annum for the first year and 10 per cent thereafter is charged. Tax and interest are a lien on the property until paid.

**Sec. 9. Corporations taxed same as Individuals.**—Corporations are not required to return their capital for taxation, nor are the shareholders taxed on their shares for State purposes, but the real and personal property of corporations is taxed like that of individuals. Also see Corporations, under section 10.—Fees collected by State officials and paid into the State treasury.
TAXATION AND REVENUE LAWS—SOUTH CAROLINA.

Sec 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes are imposed annually, unless otherwise stated, as follows:

1. On certain business activities:

Dealers in gasoline—2 cents per gallon on gasoline or substitutes sold or shipped for sale in the State.

Embalmers—$10; renewal, $1.

Fishing industry. See Miscellaneous licenses.

Phosphate mining—royalty license, not over $2 per ton, fixed by board of phosphate commissioners.

Warehouse system for storing cotton, etc.—must be self-sustaining, license fees, fixed by State warehouse commissioner, not to exceed one-eighth of 1 per cent of the amount involved, are collected from cotton exporters.

2. Occupational and professional licenses:

Accountant: Examination, $20, certificate, $5, renewal, $5, in practice three years, $10.

Attorney: Examination, $25, renewal, $5.

Dentist: Examination, $25, dental hygienist, $15, registration, $1, duplicate license, $1; reciprocal license, $25, certificate of practice, $15.

Engineer or land surveyor: Examination, $15, certificate, $10; certificate without examination, $25, engineer, reciprocal registration, $10, annual renewal, $1.

Burse (registered). Examination, $25, reciprocity, $3.

Optometrist: Examination, $10; registration, not over $5, renewal, $5, in practice two years, $10.

Physician: Examination, $30, assistant physician, $10, registration, $1; in towns of 300 inhabitants or less, $10; renewal of registration, $1.

Veterinarians: License, $10; temporary, $5; renewal, $1.

3. Miscellaneous licenses:

Building inspection fee: Hotel or lodging house, $3 to $25 according to number of rooms, restaurants, under 20 seats, $2.50, over 20 seats, $10. Fire inspection fee, $3.

Dog tax: $1.50.

Farm products: Fertilizers: Manufacture or sale, in bulk or otherwise, of fertilizers, cotton-seed meal, or commercial manures, inspection tax, $5 cents per ton.

Collecting bird's nests for scientific purposes, certificate, $1. To support the State board of fisheries the following import taxes are imposed: One cent on each 60 ounces of canned chum, 5 cents on each gallon of shucked oysters gathered in the State, 20 cents on each bushel of clams in the shell; 10 cents on each terrapin sold or penned, also $25 license for employees buying terrapin, $25 license to pen and export terrapin, and $25 on each pen, 3 cents on each shad; 1 cent on each hillery shad; 15 on each sturgeon net; shipping sturgeon or caviar, $100; nonresident, fishing, $10, buying or shipping, $500, using nets or boats, $250, $5 for each boat when fishing for edible salt water fish, when fishing for nonfood fish, 50 cents per bushel; rent of oyster beds, etc., 25 cents per acre the first five years and 50 cents per acre thereafter, inspection fee, $1, gathering and selling turtle eggs, license, $5.

Oil, illuminating: Inspection, one-eighth of 1 cent per gallon.

4. Fees collected by State officials and paid into the State treasury:

Agriculture, Commissioner of: Inspection of agricultural seeds, importers or seedsmen, $25, retail dealer, $2.50, proprietor of seed farm, $10; individual selling, if busses has $500 gross receipts, $1. Communal disinfectants, stock or poultry tonics, and similar preparations, registering, $10 each brand under $3 for all brands of one manufacturer. Bank examiner: Examination, $100 or over, $75; capital $50,000 to $100,000, $60; capital $200,000 to $500,000, $45; capital less than $200,000, $30, branch bank with less than $100,000, $30, more than $100,000, $45.

Board of health. Bacteriological examination of water, for water company, $5, every three months. In-inspection of hotels and public lodging houses, with 10 to 20 rooms, $3, 20 to 30, $5, 30 to 40, $10, 40 to 60, $15, 60 to 100, $20, 100 or more rooms, $25. For each restaurant with seating capacity not exceeding 20, $2.50; over 20, $10.

Controller general: License fee of one-half of 1 mill upon each dollar of capital stock paid in is required of every domestic corporation organized for profit, except insurance, railroad, express, and certain other companies. Foreign corporations, except insurance companies, pay one-half of 1 mill upon each dollar of the value of the property used within the State in the conduct of their business.

Corporations, railroad, street railway, navigation, waterworks, light and power, telegraph and telephone, and parlor, dining, and sleeping car companies pay a license fee of 1 mill on their gross income within the State as ascertained by the State tax commission from their returns. All other domestic corporations organized for profit pay a fee of 1 mill on paid-up capital stock, in no case to be less than $25. Foreign corporations organized for profit and doing business in this State are required to make to the State tax commission annual reports from which the commissioner determines the value of the property used within the State. An annual license tax or fee of 1 mill on

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each dollar of the value of the property so used is imposed for the use of the State. This tax is payable to the State treasurer within 30 days after notice of the assessment, and failure to submit the required report or pay the tax is subject to a penalty of $50 and $10 for each day of omission.

Foreign companies lending money on mortgage, $25.

Insurance and similar companies: Annual license for life companies (legal reserve), $3: fire, accident, casualty, or marine, $10; mutual associations doing business in more than one county, $25: doing business in only one county, $10: doing plate-glass insurance only, $10; for each company not otherwise specified, $25: incorporate insurance company, $10. Foreign land associations, foreign building and loan associations, foreign banking associations, and all other classes of life business not incorporated in the State, except national banks, benevolent institutions organized under the laws of the United States, and such as organized under the laws of the State of South Carolina, are required to pay an annual license fee of $100 to the insurance commissioner by the 31st of March in each year. Every foreign insurance company of any class and all like classes of business are required to pay semiannually, in addition to the annual license fee, as a graduated license fee an amount equal to 2 per cent on total premiums, less any dividend credits. If said company or association shall have invested in local securities one-fourth of the reserve on all policies issued in South Carolina, the additional fee shall be 15 per cent on the receipts; if investments be one-half of reserve, the fee shall be 1 per cent; if it be three-fourths of reserve, the fee shall be 1 per cent; if entire reserve be so invested, the fee shall be 1 per cent. The respective counties receive one-half of the additional license fees collected on premiums received by each company in that county, and such sum is used for ordinary county purposes. No additional county tax or fee shall be levied on such companies, but municipalities may levy additional taxes or fees by ordinances. Foreign mutual fire insurance companies maintaining no agents, writing no business except on property of its members, and doing business without profit, pay an annual department license fee of $5 and the additional fee now provided by law on actual cost of insurance premiums paid to the State treasurer $1 on the $100 and the same rate on the amount of all premiums written on fire within the limits of such incorporated cities. The amount collected on premiums is paid over to the respective cities for support of their fire departments. The insurance commissioner may license any person to receive for and transmit premiums to any insurance company not authorized to do business in the State upon payment of $4 per month, not to exceed $45, on the premiums collected in the State. Bond, surety, registry, guaranty, loan and fidelity, and other such companies pay the following license fees to the insurance commissioner: Doing business in more than two adjoining counties, $50; in not more than two adjoining counties, $25; in one county, $10. Mutual protection associations, certificate fee, $10 in home county; $1 in each additional county. Fraternal benefit associations, license fee, $25. Agents soliciting for insurance companies, license fee, 50 cents. Certain organizations, as religious, charitable, or local lodges whose death benefits do not exceed $500, are exempt.

Investment companies, foreign and domestic, pay the insurance commissioner when filing statement of stocks, bonds, and other securities to be sold, a filing fee of one-tenth of 1 per cent of face value of securities for sale, such fee to be not more than $10 nor less than $2.50. For preliminary examination or examination of business and affairs, $7 a day and traveling expenses of examiner. Dealer's registration, $1; agent's registration, $1; filing annual statement, $1.

Secretary of State: Business corporations, charter issued or renewed, 1 mill on each dollar of capital stock up to $100,000; one-half mill on each dollar of capital stock from $100,000 to $1,000,000; one-fourth mill on each dollar of capital stock over $1,000,000, in no case less than $5. Filing application for renewal or amendment, $2.50; filing petition of return, $3; increase of stock, etc., $2.50; declarations of foreign corporations, $5; certificates of incorporation, of religion, charitable, or educational association, $5; for charter, consolidation of railroad companies, same fee as for organization, with credit for charter fees paid; issuing charter, domestic building and loan association, $25; filing for license, railroad corporation, etc., filing declaration, $5; corporation other than railroad, etc., filing declaration, $2.50; filing certificate of dissolution of foreign corporation, $5; filing deeds, mortgages, etc., affecting railroad, $5.

Foreign corporations, except insurance companies or associations paying fees to the department of insurance, for filing declaration of registration, $200 plus 1 mill on capitalized capital, $50 on $5,000 to $100,000; $100 up to $1,000,000, and $10 for each additional $1,000,000. The same companies pay, for filing annual statements, from $10 to $100 on $5,000 to $25,000 authorized capital stock, from $25 to $75 up to $500,000 of stock, from $100 to $130 up to $2,000,000 of stock, and $120 on over $2,000,000 capital stock. Cooperative marketing associations filing articles, $10; amendment, $2.50; annual license fee, $10; Trade-mark or similar device, filing and recording, $1; certificate of record, $1.

Grant of land and fixing grant, $5. Hunting, general license, resident, $1.80: nonresident, $5.10; hunting wild duck, $5 to $20.50, according to species; $10 to nonresident, to hunt only (one-half of license fee goes to the State); hunting wild turkey, partridge, or other game, $2.50; $10.25, if on his own land. License tax on game preserve of over 500 acres, 10 cents per acre up to 500 acres, 5 cents per acre for each 1,000 acres, 1 cent per acre if over 50,000 acres.

**County license taxes**

County license taxes are imposed as follows:

- Accountant, fee for recording certificate, 50 cents.
- Amusements: Carnival atairs, $25 per day, except in Williamsburg County; places and shows outside the corporate limits of towns and villages, per day, $1: circus, $100 per day, except in Dillon County.
- Dentist or dental hygienist's license, registration, $1.
- Drugs, peddler of, $100 in each county.
- Emigrant agent, $2,000 per annum.
- Fito insurance companies or their agents, license fees charged only on a percentage of local premiums (except in Charleston).
- Hunting: License to raise fish or game, for land in excess of 5,000 acres, up to 30,000, 2 cents per acre; 30,000 to 55,000 acres, 4 cents; in excess of 55,000, 5 cents per acre. Hunting, general license, resident, $1.10: nonresident, $3.10; hunting wild duck, $5 to $20.50, according to species; $10 to nonresident, to hunt only (one-half of license fee goes to the State); hunting wild turkey, partridge, or other game, $2.50; $10.25, if on his own land. License tax on game preserve of over 500 acres, 10 cents per acre up to 500 acres, 5 cents per acre for each 1,000 acres, 1 cent per acre if over 50,000 acres.
Hawkes and peddlers. Fees fixed by county commissioners (ex-Confederate veterans exempt).

Lightning rods. License to erect, $59 per year for each county except in cities or towns in which such class acts. License fees.

Marriage license, $1 Merchant or manufacturer, except corporations, filing names of partnership owners, 25 cents.

Motor vehicles, license fee. Automobiles under 2,000 pounds, $6, each additional 500 pounds, $1, trucks under one ton, $15, one to two tons, $30, two to three tons, $50; three to five tons, $100, four to five tons, $200, five to six tons, $500, six tons and over, $1,000, a 25 per cent reduction on trucks using pneumatic tires, each truck attached to lumber or other truck, $5, plus $2 for each 1,000 pounds of its loading capacity; motorcycle, $3, dealers, before operating vehicles for demonstration, $25 for each made and sold and $15 for every other made, transfer of license, 50 cents, amounts paid to the State highway commission, one-half the license fee for State highway department, and four-fifths to counties where received. Certain counties levy special automobile or vehicle taxes of $1 to $5 for road purposes.

Nomadic fortune tellers or horse traders, $300 in any county except Clarendon or Union.

Optician or optometrist, recording certificate, 50 cents.

Pawnbrokers, fee fixed by county commissioners.

Physician, recording certificate, 25 cents.

Pistols, license to sell, $2.

Pool or billiard tables outside corporate limits of cities or towns, license to operate, $100 per annum.

Tobacco warehouse handling ungraded tobacco, annual license, $5,000.

Traffic in sea-island cotton, $50 per annum, traffic in seed cotton and unpacked lint cotton, not more than $50 nor less than $1, license fixed by county board of commissioners.

In addition to the foregoing the counties receive one-half of the graduated license fees collected by the State from foreign insurance companies.

City or town councils may require licenses of persons or corporations engaged in any calling, business, occupation, or profession within the limits of the city or town, except from teachers or ministers of the gospel. The license is to be graduated according to the gross income of the taxpayer or upon the amount of capital invested in the business.

Privilege or license taxes on the business transacted by a railroad within a municipality are classified according to the population, from $10 in towns having less than 250 inhabitants to $25 for the first 1,000 inhabitants and $35 for each additional 1,000 in cities having 10,000 or more inhabitants, but in no case shall the tax exceed $2,000.

Sec. 11. Income tax.—A tax for the support of the State government is levied upon the net income from all interest received, property owned, and from each business, trade, or profession carried on in the State by any person, corporation, firm, or association residing or doing business within the State.

For the purpose of determining the amount of net income upon which income taxes are to be paid, and for the purpose of fixing the amount of the tax, its payment and collection, all the provisions of the act of Congress of the United States approved November 23, 1921, relating to income taxes, and all the rules and regulations promulgated by the Bureau of Internal Revenue under said act, are adopted by the State: but foreign corporations and nonresidents doing business in the State who are not required to make returns to the United States of incomes accruing from business done and transacted within this State are required to make returns to the State tax commission of their incomes accruing from business done within the State.

All persons required by the acts of Congress to make income tax returns to the United States must make out returns under oath to the State tax commission, which shall be identical with the original filed with the United States. They must also file with the State tax commission a verified copy of the tax return as made to the United States together with a copy of the receipt from the collector of internal revenue, and must pay to the State treasurer at the time of filing such return or at such times as may be fixed by the tax commission a sum equal to 33 1/3 per cent of the amount required to be paid to the United States.

Compensation received on account of injury sustained by members of the military or naval forces and marines of the United States or of the Confederate States, and bonuses, pensions, and insurance received from the Federal or State Governments by such persons in recognition of their military or naval services; compensation received as salary and wages by any ex-service men employed as officers or employees of posts and departments of the American Legion are exempted from taxation.
rendered to such posts or departments, are exempt from the filing of returns and the payment of the tax. All salaries and emoluments received from the United States Government; all income received as interest or other revenue from bonds of the United States; and the income of insurance companies are also exempt.

All duties and powers reposed in the Commissioner of Internal Revenue for the enforcement and collection of the Federal income tax are likewise reposed in the State tax commission in so far as they may be applicable to the enforcement and collection of the State income tax.

Failure to make a return within the time allowed is penalized by the addition of 25 per cent to the amount of tax which may be found to be due; and if the tax is not paid at the time required a further penalty of 25 per cent is added.

Sec. 12. School revenues.—The counties are divided into school districts, which are authorized to levy and collect an annual tax for school purposes upon petition of at least one-third of the resident electors and freeholders. Except by special authority of the general assembly the rate of levy in the districts is limited to 15 mills.

The trustees of any public school district, upon authorization by a popular vote of such district, shall issue district bonds running not longer than 20 years and bearing not over 6 per cent interest, in such amount as they may deem necessary for school purposes, not to exceed 4 per cent (8 per cent in certain specified districts) of the assessed valuation; and the proper county officials shall levy annually upon all property within such district a sum sufficient to pay the interest on and provide a sinking fund for the payment of such bonds.

Under a constitutional provision each county is required to levy for school purposes a tax of 3 mills on all the taxable property of the county. The proceeds of this levy are distributed by the county superintendent to the school districts according to the number of pupils enrolled.

The poll tax of $1 is expended for school purposes in the district in which collected.

High-school districts may be established and maintained by levy of a tax of not to exceed 2 mills. State aid is extended to schools established under the authority of the State board of education and regulated by certain provisions of the act establishing such aid.

Sec. 13. Drainage and levee districts.—Drainage and levee districts may be organized as bodies corporate upon petition to the court of common pleas of any county, for the purpose of draining and reclaiming wet, swamp, or overflowed lands. Improvement costs are assessed against the land in the district according to benefits received. These assessments are levied and collected in the same manner as other taxes in the county. Bonds may be issued, and a sinking fund established by assessment levies for their redemption.
SOUTH DAKOTA.

Sec. 1 Constitutional provisions summarized.—No tax or duty shall be imposed without the consent of the people or their representatives in the legislature, and all taxation shall be equal and uniform.

The legislature shall provide for an annual tax sufficient to defray the estimated ordinary expenses of the State for each year, not to exceed in any one year 2 mills on each dollar of the assessed valuation of all taxable property in the State, to be ascertained by the last assessment made for State and county purposes. And whenever it shall appear that such ordinary expenses shall exceed the income of the State for such year, the legislature shall provide for levying a tax for the ensuing year, sufficient, with other sources of income, to pay the deficiency of the preceding year, together with the estimated expenses of such ensuing year. And for the purpose of paying the public debt the legislature shall provide for levying a tax annually sufficient to pay the annual interest and the principal of such debt within 10 years from the final passage of the law creating the debt: Provided, That the annual tax for the payment of the interest and principal of the public debt shall not exceed in any one year 2 mills on each dollar of the assessed valuation of all taxable property in the State as ascertained by the last assessment made for State and county purposes.

Taxes shall be uniform on all property of the same class, and shall be levied and collected for public purposes only. Taxes may be imposed upon any and all property including privileges, franchises and licenses to do business in the State. Gross earnings and net incomes may be considered in taxing any and all property, and the valuation of property for taxation purposes shall never exceed the actual value thereof. The legislature is empowered to impose taxes upon incomes and occupations, and taxes upon incomes may be graduated and progressive, and reasonable exemptions may be provided.

The power to tax corporations and corporate property shall not be surrendered or suspended by any contract or grant to which the State shall be a party.

The legislature shall provide for taxing all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also for taxing the notes and bills discounted or purchased, moneys loaned and all other property, effects, or dues of every description, of all banks and of all bankers, so that all property employed in banking shall always be subject to a taxation equal to that imposed on the property of individuals.

The property of the United States and of the State, county, and municipal corporations, both real and personal, shall be exempt from taxation.

The legislature shall, by general law, exempt from taxation property used exclusively for agricultural and horticultural societies, for school, moral, cemetery, and charitable purposes, and personal property to any amount not exceeding in valuation $200 for each individual liable to taxation.

All laws exempting property from taxation, other than that enumerated in sections 5 and 6 of this article, shall be void.

No tax shall be levied except in pursuance of a law which shall distinctly state the object of the same, to which the tax only shall be applied.

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Collection of all taxes levied and collected for State purposes shall be paid into the State treasury. No indebtedness shall be incurred or money expended by the State and no warrant shall be drawn upon the State treasury except in pursuance of an appropriation.

The legislature may invest the corporate authority of cities, towns and villages with power to make local improvements by special taxation of contiguous property or otherwise. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes; but such tax shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.

For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate $100,000, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest and principal by such tax or otherwise shall be irrepealable until such debt is paid.

The debt of any county, city, town, school district, civil township, or other subdivision shall never exceed 5 per centum upon the assessed valuation of the taxable property therein, for the year preceding that in which said indebtedness is incurred. Provided, That any county, municipal corporation, civil township, district, or other subdivision may incur an additional indebtedness, not exceeding 10 per centum upon the assessed valuation of the taxable property therein, for the year preceding that in which said indebtedness is incurred, for the purpose of providing water and sewerage, for irrigation, domestic uses, sewerage, and other purposes: and Provided further, That in a city where the population is 8,000 or more, such city may incur an indebtedness not exceeding 8 per centum upon the assessed valuation of the taxable property therein for the year next preceding that in which said indebtedness is incurred, for the purpose of constructing street railways, electric lights, or other lighting plants: Provided further, That no county, municipal corporation, civil township, district, or subdivision shall be included within such district or subdivision without a majority vote in favor thereof of the electors of the county, municipal corporation, civil township, district, or other subdivision, as the case may be, which is proposed to be included therein, and no such debt shall ever be incurred for any of the purposes in this section provided unless authorized by a vote in favor thereof by a majority of the electors of such county, municipal corporation, civil township, district, or subdivision incurring the same.

Any city, town, school district, civil township, or other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid.

The drainage of agricultural lands is hereby declared to be a public purpose and the legislature may provide therefor, and may provide for the organization of drainage districts for the drainage of land for any public use, and may vest the corporate authorities thereof, and the corporate authorities of counties, townships, and municipalities, with power to construct levees, drains, and ditches, and to keep in repair all drains, ditches, and levees heretofore constructed under the laws of this State, by special assessments upon the property benefited, according to benefits received.

The irrigation of agricultural lands is hereby declared to be a public purpose, and the legislature may provide for the organization of irrigation districts for the irrigation of land, and may vest the corporate authorities thereof and the corporate authorities of counties, townships and municipalities with the power to construct, operate and maintain irrigation dams, reservoirs, canals, flumes, ditches, and laterals, and to keep in repair all irrigation dams, reservoirs, canals,
flumes, ditches, and laterals heretofore constructed, under the laws of the State, by special assessments upon the property benefited thereby, according to the benefits received.

The providing of insurance against loss or damage to crops by hail is hereby declared to be a public purpose, and the legislature is authorized and empowered to levy an assessment upon agricultural land for such purpose, with such exemptions as may be provided by law. The State may be divided into hail insurance districts and the assessment per acre in the different districts shall be as the legislature may determine, but such assessment shall be uniform upon all land of the same district that is similarly situated. The assessment hereby authorized may be levied by the legislature direct, or by the corporate authorities of the districts herein provided for, or by such other agency as may be authorized by general law.

Lands belonging to citizens of the United States residing without the State shall never be taxed at a higher rate than the lands belonging to residents of this State. No taxes shall be imposed by the State of South Dakota on lands or property therein belonging to, or which may hereafter be purchased by the United States or reserved for future use. But nothing herein shall preclude the State from taxing other lands taxed any lands owned or held by any Indian who has severed his tribal relation and has obtained from the United States, or from any person a title thereto by patent or other grant save and except such lands as have been or may be granted to any Indian or Indians under any act of Congress containing a provision exempting the lands thus granted from taxation; all such lands which may have been exempted by any grant or law of the United States, shall remain exempt to the extent, and as prescribed by such act of Congress.

Sec. 2. General property taxes.—All real and personal property in the State, and all personal property of persons residing therein, and the property of corporations and of all banks and banking companies, except such as is expressly exempted, is subject to State, county, and municipal taxation.

Real and personal property, for purposes of taxation, is construed to include:

Real property—Land and all buildings, structures, and improvements, trees, fixtures and all rights and privileges, and all mines, minerals, and quarries thereto belonging. Trees planted under the timber culture act of Congress are not considered as "improvements" on the land, nor are average wells considered in the assessment.

Personal property—All goods, chattels, monies, credits, and effects wheresoever they may be, all ships, boats, and vessels belonging to inhabitants of the State, whether at home or abroad, and all capital invested therein, all money at interest, invested within or outside the State and to be taxed, and all other debts due any such person. All public stocks and securities; the capital stock of all insurance companies organized under the laws of this State; all stock in corporations except in national banks, outside the State owned by inhabitants of the State; all the shares of stock in any bank, State or national, all personal property of corporations, whether the owners reside within or without the State, and all improvements on land, the title of which is still in the United States or in any railroad company or corporation whose property is not subject to the same modes of taxation as other property, also, the income of any annuity unless the capital of such annuity be taxed within the State. Gas and water mains and pipes of gas and water companies and the tracks, roads, and bridges of street railroad, turnpike, and bridge companies are held to be personal property.

The following property is exempt:

1. Public property.
2. All property, real and personal, of any educational institution of the State, and all property used exclusively for the support of such school or scientific institution.
3. All property belonging to any charitable, benevolent, or religious society, or used exclusively for charitable, benevolent, or religious purposes.
4. One lot in a cemetery for family use.
5. Dwelling house, not exceeding in value $300 and occupied by owner as a home, but a farm house on which land is situated, are taxable.
6. Farm tools and machinery to the value of $200 actually used in farming.
7. Tools of mechanics to the value of $200 actually used in trade.
8. Personal property and possessions for each individual not exceeding $500 in value.
9. Highway and other local improvement funds of the State.

Sec 3. Assessment.—In general, there is one assessment roll for State, county, and local taxes. Each organized civil township, each city, and the unorganized portion of each county not sufficiently organized into civil townships constitutes an assessor's district. The township assessors, one for each civil township, are elected for one year. The chairman of the board of supervisors, elected for three years, is ex
Annual assessment as of May 1. All real and personal property is assessed annually, with reference to the 1st day of May, but all livestock brought into the State during the months of May and June for feeding and grazing is assessed for the current year in any taxing district in which they are found grazing during these two months. The assessor is actually to view the property when practicable and determine the true and full value in money, listing separately the land and improvements.

Taxpayer's list; penalties. Every person, under oath, must list his personal property, but the assessor determines the value upon view. The penalty for refusal to make the required statements is an addition of 50 per cent to the value returned by the assessor, for failing or refusing to deliver to the assessor when called upon a list of taxable property, or for temporarily converting taxable property into property exempt from taxation for the purpose of fraudulently escaping taxation thereon, the penalty is not less than $50 nor more than $5,000; and for refusal to be sworn or to answer interrogatories there is a penalty of not to exceed $500, to which may be added six months' imprisonment. The statute expressly directs that 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 at which the property would sell at auction or forced sale, but shall value all property at such a price as the same is fairly worth in money.

In unorganized counties. All property subject to taxation, situated in any of the unorganized counties of the State which have been attached to an organized county for judicial or other purposes, is listed for taxation by the assessor of such county. But taxes in unorganized counties are levied only for State and judicial purposes, and not for any use of the organized counties to which they are attached.

State tax commission; supervision. The State tax commission, composed of three members, appointed by the governor with the advice and consent of the senate for a term of six years, one retiring every two years, has general supervision over assessments and taxation.

Corporate stock; franchises. The capital stock and franchises of corporations are listed where the principal place of business is located.

Bank stock. Shares of stock of all banks are assessed to the individual stockholders at the place where the bank is located, and the bank is liable for such taxes and is required to withhold so much of any dividends that may be due the stockholders as may be necessary to pay the taxes. Shares of stock of national banks not located in the State need not be listed. The basis for valuation of the shares is the amount of capital and surplus fund less the investments in real estate. The real estate is taxed to the bank.

Merchants. All itinerant, transient, or bankrupt stock merchants or salesmen are assessed on their stock at the same rate as other merchants.

Assessment of railroad property. Railroads are taxed under the general property tax the same as individuals and are assessed on property used in the operation and maintenance of the road by the State tax commission, taking into consideration the value of franchises, rights, and privileges granted under laws of the State. All other property owned by railroad companies is assessed locally. The assessment is made with reference to the 1st day of May and takes into consideration the gross and net earnings per mile and other data furnished by statements of the company. There is a penalty of 25 per cent of the assessable value for failure to make the statement. The assessment is apportioned to the counties by the State tax commission, and, further, to the cities, incorporated towns, and townships of the counties by the boards of county commissioners. The railroad commissioners of the State determine the true cash value of the property of each railroad company in the State used in the operation and maintenance of their respective railways. This is done for the purpose of aiding the State tax commission in assessing railroads.
Telegraph, telephone, express, sleeping and private car companies are also assessed by the State tax commission on the basis of the companies' statements in the manner that railroads are assessed. There are penalties for failure to make the statements and for false statement of them from $200 to $1,000, in addition to an increase of 25 per cent of the tax.

In lieu of all other taxes on grain, operators of grain elevators or warehouses pay an annual tax of one-fourth of 1 mill per bushel on all wheat and flax and one-eighth of 1 mill per bushel on all other grain handled by them during the preceding year.

SEC 4. Equalization.—The board of supervisors of each township, the board of trustees and clerk of each incorporated town, and the governing body and auditor of each city, equalize the assessments of property in the townships, towns, and cities. Appeals from the decisions of these boards may be taken to the board of equalization of the county, and from the latter to the circuit court of the county. The county commissioners with the county auditor constitute the board of equalization, appeals from whose decisions may be made to the State tax commission or to the circuit court.

The State tax commission is empowered to equalize the assessment of all property in the State between persons of the same assessment district, between cities, towns, and townships of the same county, between counties, and the assessments made by the commission of property of railroads and other public service corporations. The commission may add to or deduct from the aggregate valuation of a county as equalized by the county board.

SEC 5. Tax rates.—The State tax commission determines such rate of State tax to be levied for the current year as is necessary for defraying the ordinary estimated expenses of the State for such year, for paying any deficiency in the ordinary expenses of the preceding year, for payment of the annual interest, and for providing a sinking fund for the public debt of the State. The rate for ordinary State purposes may not exceed 2 mills on the dollar in any one year.

"Money" and "credits" are taxed annually at the rate of 3 mills on each dollar of true cash value in lieu of all other taxes, and are assessed as of May 1 at the place where the owner resides or at the principal place of business in the case of a corporation. One-fourth of this tax is allotted to the State for ordinary expenses, one-half to the county general fund, and one-fourth to the school district in which the property is assessed and tax collected.

A registry tax of 10 cents on each $100 or major fraction thereof when the mortgage is for one year or less, and an additional 10 cents per $100 when it runs longer than a year, is imposed on each principal debt or obligation secured by a mortgage on real estate, such debt being exempt from all other taxes. This tax can not exceed 50 cents per $100 in any case, and is distributed as follows: One-third to general fund of State, one-half of balance to general fund of county, and remainder to school districts of county according to assessed valuations of such districts.

The tax commission may levy annually a tax of not to exceed one-tenth of 1 mill for a State highway fund and a tax of one-tenth of 1 mill for the State bridge fund. It shall also levy such tax as may be necessary to meet deficiencies in the payment of the principal and interest of bonds issued by the State rural credits board, and to pay the principal and interest, when due, of bonds issued by the soldiers' compensation board.

The State tax commission is directed to levy an annual tax not exceeding one-half of 1 mill on all taxable property in the State to pay the principal and interest of bonds issued under the South Dakota land settlement act; and a tax of not to exceed one-half of 1 mill to pay the bonds issued by the State cement commission.

The county commissioners (not less than three nor more than five in number, elected for a term of four years) levy the county taxes, basing the levy upon an itemized statement of the estimated county expenses for the ensuing year, and no greater levy may be made than will equal the amount of such estimated expenses with an excess of 5 per cent of the same.
The total county levy for all purposes is based on the assessed valuation of taxable property in the county, at a rate ranging from 5 mills in counties where the valuation amounts to $40,000,000 or more to 10 mills in counties with a valuation of $2,000,000 or less.

Specific rates are fixed in the following cases:

1. **County roads**: For county roads in addition to the road taxes levied by the several townships, cities and incorporated towns, not to exceed 2 mills; unless a majority of electors vote for a higher rate of not to exceed 3 mills.

2. **Bridge**: County bridges, not to exceed 1½ mills, which may be increased to 3 mills by unanimous vote of the county board.

3. **Mother's pensions**: Dependent mothers' pensions, not to exceed 1 mill.

4. **Library fund**: County library fund, not to exceed 1½ mills.

5. **State sanitarium**: Each county is required to levy a sufficient tax to pay its proportionate share of the cost of maintenance of the State tuberculosis sanitarium.

6. **Assessment and tax levies in unorganized counties**: Each unorganized county having a population of not less than 500 persons shall be deemed an independent taxing district; and not later than the 1st day of January of each odd-numbered year the county commissioners shall appoint an assessor for such district who shall file not later than the 1st day of July of each year with the county auditor a complete return of his assessment. In unorganized counties, the total annual levy for all purposes except for schools and highways, shall not exceed 3 mills exclusive of the State levy. A State highway board, appointed by the governor, is empowered to levy a tax for highway and bridge purposes at not to exceed 5 mills on the taxable property in the county.

7. **Forest reserve funds**: Forest reserve funds are distributed by the State to the counties in which such forest reserves are located, for the benefit of the public roads and schools.

8. **State funds for trunk highway system**: All highway funds of the State derived from the Federal Government and the general State tax are expended only on public highways in the county forming a part of the trunk highway system, but when the portion of such system in any county has been completed, any further amounts allotted by the State to the county may be expended on the county highway system.

9. **County highway bonds**: County bonds issued for highway purposes may not exceed 8 per cent of assessed valuation of the county, and are payable within 5 to 40 years with interest at not to exceed 6 per cent.

10. **Artesian wells**: Counties may construct artesian wells and assess the cost thereof against the lands benefited. A special tax to pay the interest on outstanding artesian well warrants must be levied annually by the county commissioners.

11. **County drainage**: The board of county commissioners on petition of one or more owners of land likely to be affected, may establish and cause to be constructed any ditch or drain or may straighten any watercourse and provide for its maintenance, whenever such action is considered conducive to the public health or convenience or is required for the drainage of agricultural lands. The board may make assessments against each tract of land in proportion to the benefits it receives. These assessments are paid to the county treasurer and are a lien on the land. The board may issue bonds for construction purposes, payable out of such assessments, within 20 years, and bearing interest at not to exceed 7 per cent.

12. **County hospital**: A county may issue bonds not to exceed in aggregate amount 1 per cent of the assessed valuation for construction and maintenance of a
TAXATION AND REVENUE LAWS—SOUTH DAKOTA.

County hospital, payable within 5 to 30 years with interest at not to exceed 5 per cent, and may levy a special tax sufficient to pay the interest and principal of such bonds.

The rate of the annual tax levy in townships may not exceed 5 mills on the dollar of assessed valuation; and the total annual tax for all city purposes other than for sinking funds, payment of judgments, and maintenance of parks, may not exceed, in cities of the first class (5,000 or more population) 25 mills, and in cities of the second class (500 to 5,000 population), 15 mills.

The city park board may levy special taxes upon abutting property benefited for park purposes, and the city may levy a special tax of not to exceed 1½ mills on taxable property of the city for maintenance of the parks.

The city council or board of commissioners in all cities may levy a tax of not exceeding 1 mill per annum on taxable property to create a fund for the purpose of advertising the city's possibilities and advantages.

The total annual levy on incorporated towns may not exceed 10 mills on the dollar of assessed valuation.

A tax of not to exceed one-half of 1 mill may be levied for maintenance of a volunteer fire department, and a tax of not to exceed 1 mill for providing free musical concerts.

Special assessments for maintaining waterworks or sewers, not to exceed in any one year 4 cents per front foot against abutting property, may be levied.

An annual tax is included in the tax levy of cities, towns, and townships for public libraries.

Community centers comprising two or more townships or school districts may be formed and supported by the levy of a tax of not to exceed 5 mills on each dollar of assessed valuation. These taxes are collected by the municipalities comprising the community center, and are then paid over to the treasurer of the community center for disbursement in paying expenses of the establishment and maintenance of the community house.

Municipal corporations may levy, if voters approve, a special tax of not to exceed 2 mills for creating a fund for the purchase and maintenance of public playgrounds.

Municipalities may issue bonds for municipal purposes, payable within 20 years with interest at not to exceed 6 per cent per annum, or 7 per cent in cities of the third class and in towns. Townships or any other municipal corporation may construct artesian wells and issue bonds therefor, payable in 10 years with interest at not to exceed 8 per cent. These bonds are paid from water rents and a tax of not to exceed 3 per cent in any one year which may also be levied on the taxable property of the corporation.

SEC. 6 Collection.—In general, the county treasurer collects all the taxes for State, county, and municipal purposes. The treasurers of organized townships or cities collect the taxes, if the counties have adopted that method by vote. No demand for taxes is necessary to fix liability therefor but it is the duty of every person to attend at the office of the treasurer having charge of collection and to pay his taxes. Taxes are due on the 1st day of January, and if delinquent after the 1st day of April the treasurer is required to collect the taxes, to which is added 1 per cent on the first of each month as a penalty, by distress and sale. If he is justly apprehensive of the loss of any personal tax, he may enforce its collection at any time. Taxes on real property are a perpetual lien from January 1, and those on personal property are a lien thereon after the same date.

Taxes may be paid in two installments. If any person pays one-half by the 31st day of March, the balance will not become delinquent until the 1st day of November thereafter, from which day 1 per cent a month is added as a penalty.

Taxes on railroad and telephone companies are collected by the county treasurer, and such portion of the taxes as may be due each city, town, township, or lesser taxing district is paid by the treasurer to the annual town meeting.
such city, town or district. Taxes on telegraph, express, and sleeping car companies are placed on the tax lists of each taxing district and collected the same as other taxes. Taxes on private car line companies are paid to the State treasurer to the credit of the general fund of the state.

Sec. 7. Poll taxes and road duty.—There is no state poll tax. The county commissioner may levy a tax of $1 on each elector in the county for the support of the common schools. This tax is distributed to the several school districts in the county in proportion to the number of children resident therein between 8 and 20 years of age.

The township board of supervisors in organized counties assesses on every male inhabitant above 21 and under 50 years of age, except paupers, lunatics, and those otherwise exempt, a tax of $2 per annum for road purposes. This tax is also imposed in counties not wholly organized into civil townships but may be commuted by one day's labor on the roads.

Any city or town may levy on all able-bodied male residents, except members of fire departments, between 21 and 50 years of age a road poll tax of one day's labor, which may be commuted at a fixed sum, not to exceed $2.

Sec. 8. Inheritance tax.—A tax is imposed upon the transfer of property, real, personal, or mixed, or any interest therein, or income therefrom, in trust or otherwise, to any person, association, or corporation in the following cases:

(1) When the transfer is by will or intestate laws of this state from any person dying possessed of the property while a resident of the state.

(2) When the transfer is by will or intestate laws of property within the state or within its jurisdiction and the decedent was a nonresident of the state at the time of his death.

(3) When the transfer is of property made by a resident or by a nonresident, when such nonresident's property is within this state or within its jurisdiction, by deed, grant, bargain, sale, gift, made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death.

(4) When any person or corporation shall exercise a power of appointment derived from any disposition of property, such appointment when made shall be deemed a transfer taxable in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will.

All property transferred to county, town, or municipal corporations within the state for strictly county, town, or municipal purposes, and property to the clear value of $2,500 transferred to any public hospital, academy, college, university, seminary of learning, church, or purely charitable institution is exempt.

When the amount of property or any beneficial interest therein exceeds the exemptions allowed and does not exceed in value $1,000, the following primary rates are imposed:

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<th>Exemptions</th>
<th>Percent- age of clear market value</th>
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<tbody>
<tr>
<td>1 Wife or lineal issue</td>
<td>$10,000</td>
<td>1</td>
</tr>
<tr>
<td>2 Husband, lineal ancestor, or any child adopted in conformity with the laws of this State at least 10 years prior to the transfer, or any child to whom decedent for not less than 10 years prior to the transfer stood in the mutually acknowledged relation of a parent, provided such relationship began at or before the child's 15th birthday and was continuous for 10 years thereafter, or any lineal issue of such adopted or mutually acknowledged child</td>
<td>$600</td>
<td>(1)</td>
</tr>
<tr>
<td>3 Brother or sister of decedent or descendant of such, wife or widow of a son or husband of a daughter, of decedent</td>
<td>$200</td>
<td>4</td>
</tr>
<tr>
<td>4 Brother or sister of father or mother or descendant of a brother or sister of the father or mother of decedent</td>
<td>$100</td>
<td>3</td>
</tr>
</tbody>
</table>

1 $3,000 to lineal ancestors; $10,000 to others.
When the amount of the clear market value of the property or interest therein exceeds $15,000, the rates upon the excess are as follows:

1. Upon all in excess of $15,000 and up to $30,000, two times the primary rates.
2. Upon all in excess of $30,000 and up to $100,000, three times the primary rates.
3. Upon all in excess of $100,000, four times the primary rates.

Ninety per cent of the inheritance taxes collected belong to and become a part of the general revenue fund of the State; the other 10 per cent is retained and paid into the general fund of the county.

If the tax shall be paid in full prior to the expiration of one year from the date of the death of the decedent, no interest is charged, but during a period of unavoidable delay, interest at the rate of 6 per cent per annum is added. If delay is avoidable and such tax is not paid within one year from the date of the death of the decedent, interest is collected at the rate of 7 per cent from the date of the death of the decedent.

The State tax commission exercises general supervision over the collection of the inheritance tax.

Sec. 9. Corporation taxes.—There are no special corporation taxes except on insurance companies, all corporations being taxed generally under the general property tax. Insurance companies pay the following percentages on their gross premiums in lieu of all other State and local taxes except on real estate:

- Mutual life premium companies, 1 per cent.
- Life, health, and accident companies, except stock and mutual companies, 2 per cent.
- Mutual benefit companies, 2 per cent.
- Foreign surety companies and mutual employers' liability and workmen's compensation insurance associations, 21 per cent.
- Reciprocal or intersurance companies, 24 per cent.
- Fire insurance companies pay an additional tax of one-half of 1 per cent for the fire marshal's fund.

Every foreign fire insurance company pays an annual tax to the State treasurer of 23 per cent of gross amount of premiums, and all companies organized under the State laws and all foreign mutual companies pay to the State treasurer 1 per cent of gross premiums received. The revenue so derived is turned over to the cities and towns from which collected for the benefit of their fire departments.

There is an additional tax of one-half of 1 per cent on the gross premiums received by fire insurance companies in the State to defray the expenses of investigating causes of fires.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The State imposes license taxes as follows:

1. On certain business activities:

- Commercial feeding stuffs, manufacturers and dealers of—annual inspection of each brand, $15.
- Commercial fertilizer, manufacturer, or importer of, $2.50 per 100 tons, annually, when price exceeds $5 per ton.
- Electric bath, license to conduct, $25.
- Medical examination, $5.
- Employment agency, $10 per annum.
- Motels, less than 10 rooms, $3; 10 to 25 rooms, $5; 25 to 50 rooms, $10; 50 or more rooms, $12.
- Liquor for sacramental, medicinal, or scientific purposes, permit to sell: Druggist, retail, $5; wholesale, $25. Permits are valid for two years. Physician's permit to prescribe, $1.
- Medicinal stock food, sale of, inspection fee, $50.
- Nursery, certificate of inspection, $10 annually, dealer, $10, agent, $1.
- Poisonous drugs, certificate to sell, $1 annually.
- Restaurants or rooming houses, less than 10 rooms, $3.
- Warehouse, public (grain or storage), $1 annually.

2. Occupational and professional licenses.

- Accountant, public, examination and certificate, $25.
- Attorney at law, filing certificate of qualification, 50 cents.
- Chiropractor, examination, $25; recording license in office of register of deeds, $1, examination for another State without examination, $25.
- Dentist, examination, $25; certificate of registration not to exceed $2.
- Embalmer, examination and license, $5; renewal, $3.
- Nurse, examination, $10.
- Optometrist, examination, $10; registration, $5; certificate of exemption from examination, $2; yearly fee $2; reciprocity certificate, $25.
- Osteopath, examination, $10.
- Pharmacist, and assistant pharmacist, registration, $5; renewal, $3.
- Physician, examination, $25; and in addition for itinerant physicians, $1,000 per annum, when licensed in another State or Territory (without examination), $60.
- Surveyor, examination and license (by State engineer), $25.
TAXATION AND REVENUE LAWS—SOUTH DAKOTA.

3. Miscellaneous licenses:

Arts and crafts: Registration tax, 10 cents. Annual tax: For every 20 gallons per minute from the source thereof, over 2,000 gallons per minute (which are free), $10; but in wells constructed prior to March 11, 1910, used for power purposes, the tax shall not exceed $5 for a 2-inch well, $10 for a 3-inch well, $25 for a 4-inch well and for an additional 100 feet for power purposes; or if used for domestic purposes and for irrigation, the tax shall be $20 for a 2-inch well, $40 for a 3-inch well, $80 for a 4-inch well, and $100 for a 6-inch well.

Fish and game: Fishing, nonresident, $7; fish house, $1. Hunter's license, to residents, $1; small game license, $5; to nonresidents, for birds, $10; for big game, $5. Trapper's license, nonresident, for mink, muskrat, otter, or beaver, $25. To collect birds, nests, or eggs for scientific purposes, $1. (Fees paid into State fish and game fund).

Motor vehicles: Registration fees of cars weighing less than 2,000 pounds, $13; 2,000 to 3,000 pounds, $17; 3,000 to 4,000 pounds, $20; above 4,000 pounds, $25. Motor trucks and combinations of motor cars and trailers, by weight, 1 ton, $15; 2 tons, $30; 3 tons, $60; 4 tons, $100; and 5 tons, $200. Motorcycles, $5. Motor fuel tax, 1 cent for each gallon used on highways. Change of ownership of motor vehicle, 50 cents. Dealer in motor vehicles, $25. In addition any cooperative association organized and doing business wholly in the State, and any other corporation, or association, or corporation organized and doing business wholly in the State, and any other corporation organized and doing business wholly in the State, and any other corporation organized and doing business wholly in the State, shall be $20 for a 2-inch well, $40 for a 3-inch well, $80 for a 4-inch well, and $100 for a 6-inch well.

Duties to prevent waste or fraud: Certain fees payable into State treasury.

4. Fees collected and paid into the State treasury:

Agricultural, analytical, or other tests by State school of mines: Reasonable fees fixed by the school; $1 for each sample, $2 for each sample of coal, $5 for each sample of copper, $10 for each sample of lead, and $20 for each sample of gold.

Banks and trust companies: Examination, an amount equal to one one-hundredth part of 1 per cent of gross amount of assets for each regular examination, minimum, $10 Fee. For examination preliminary to opening for business, $25. Superintendent of banks is paid a fee of 10 cents for each folio of copies of records, etc., and 50 cents for each certificate.

Buildings, savings and loan associations: Examination—First $25,000 assets, $10; up to $50,000 assets, $15; up to $75,000 assets, $20; up to $100,000 assets, $25; and for each additional $100,000 or fraction thereof of assets, $25. Minimum fee, $10.

Coal, ore, salt, gas, asphaltum, metals, and minerals: License to remove from State lands granted for term not to exceed 3 years on royalty basis, but in no case to be less than $35 per annum.

Engineer, State: Collects certain fees ranging from 15 cents to $30 under an act to regulate water rights for irrigation; also a fee of $2 to $5 to appear before board of inquiry.

Fire insurance companies: Every company filing declaration or certified copy of charter, $25; annual statement, $50; certificate of authority or certified copy thereof, $2; any records, $2 per folio; affixing seal to each copy, $5; certificate of authority to agent of domestic insurance company, or domestic or foreign fraternal life association, $50. Examinations of insurance companies, $10 per day; agent of foreign company, $25. Annual statement of county or township mutual fire insurance company, $25; certificate of authority or certified copy thereof, $25. Annual statement of foreign life and accident companies, $25. Fraternal benefit societies, annual license, $2; annual report, $2; local lodge, depuy, or solicitor, certificate of authority, $50 annually. Society is exempt from all other taxes except on real estate and office equipment. Receipted or interinsurance companies, filing preliminary statement, $25; certificate of authority, $2; broker's certificate of authority issued to attorney of such company, $10. State hall insurance on crops, premium tax computed by multiplying number of acres in crop by the number of cents charged for each acre of corn in districts in which land is situated.

Inheritance, inter vivos, or testamentary gifts: Every investment company, foreign or domestic, pays to the Securities Commission a certificate fee of one-tenth of 1 per cent on face value of assets; minimum, $10; maximum, $500. In addition any cooperative association or corporation organized and doing business wholly in the State, and any other corporation, or association, or corporation organized and doing business wholly in the State, shall be $20 for a 2-inch well, $40 for a 3-inch well, $80 for a 4-inch well, and $100 for a 6-inch well.

Insurance companies: Every company filing declaration or certified copy of charter, $25; annual statement, $50; certificate of authority or certified copy thereof, $2; any record, $2 per folio; affixing seal to each copy, $5; certificate of authority to agent of domestic insurance company, or domestic or foreign fraternal life association, $50. Examinations of insurance companies, $10 per day; agent of foreign company, $25. Annual statement of county or township mutual fire insurance company, $25; certificate of authority or certified copy thereof, $25. Annual statement of foreign life and accident companies, $25. Fraternal benefit societies, annual license, $2; annual report, $2; local lodge, depuy, or solicitor, certificate of authority, $50 annually. Society is exempt from all other taxes except on real estate and office equipment. Receipted or interinsurance companies, filing preliminary statement, $25; certificate of authority, $2; broker's certificate of authority issued to attorney of such company, $10. State hall insurance on crops, premium tax computed by multiplying number of acres in crop by the number of cents charged for each acre of corn in districts in which land is situated.

Investment securities (blue sky law): Every investment company, foreign or domestic, pays to the Securities Commission a certificate fee of one-tenth of 1 per cent on face value of securities; a certificate of authority to agent of domestic insurance company, or domestic or foreign fraternal life association, $50. Examinations of insurance companies, $10 per day; agent of foreign company, $25. Annual statement of county or township mutual fire insurance company, $25; certificate of authority or certified copy thereof, $25. Annual statement of foreign life and accident companies, $25. Fraternal benefit societies, annual license, $2; annual report, $2; local lodge, depuy, or solicitor, certificate of authority, $50 annually. Society is exempt from all other taxes except on real estate and office equipment. Receipted or interinsurance companies, filing preliminary statement, $25; certificate of authority, $2; broker's certificate of authority issued to attorney of such company, $10. State hall insurance on crops, premium tax computed by multiplying number of acres in crop by the number of cents charged for each acre of corn in districts in which land is situated.

Labor unions: Recording name, label or trade-mark, $2.

Library, State: Copying papers, 1 cent per 10 words; certificate, $50.

Notaries public: Registrating name, brand, or trade-mark of manufacturer, $1. Oil or petroleum: SID (state inspection, department); $25 per barrel.

Scale inspection and testing by railroad commission: $2.
Secretary of state—Recording articles of incorporation of domestic corporations and issuing charters for corporations organized without capital stock, $10. Authorized capital stock $25,000 or less, $20; $25,000 to $50,000, $30; $50,000 to $100,000, $50; $100,000 to $250,000, $100; $250,000 to $1,000,000, $50; $1,000,000 to $5,000,000, $300; $5,000,000 to $25,000,000, $1,500; $25,000,000 to $50,000,000, $6,000; $50,000,000 to $250,000,000, $12,000; $250,000,000 to $500,000,000, $30,000; $500,000,000 to $1,000,000,000, $100,000; $1,000,000,000 to $5,000,000,000, $300,000; $5,000,000,000 to $15,000,000,000, $1,000,000; $15,000,000,000 to $25,000,000,000, $2,000,000; $25,000,000,000 to $50,000,000,000, $10,000,000; $50,000,000,000 to $100,000,000,000, $50,000,000; $100,000,000,000 to $250,000,000,000, $250,000,000; $250,000,000 to $500,000,000,000, $1,000,000,000; $500,000,000,000 to $1,000,000,000,000, $5,000,000,000; $1,000,000,000,000 to $5,000,000,000,000, $25,000,000,000; $5,000,000,000,000 to $25,000,000,000,000, $125,000,000,000; $25,000,000,000,000 to $100,000,000,000,000, $1,000,000,000,000; $100,000,000,000,000 to $500,000,000,000,000, $5,000,000,000,000; $500,000,000,000,000 to $2,500,000,000,000,000, $25,000,000,000,000; $2,500,000,000,000,000 to $500,000,000,000,000, $100,000,000,000,000; $500,000,000,000,000 to $2,500,000,000,000,000, $300,000,000,000,000; $2,500,000,000,000,000 to $500,000,000,000,000, $1,000,000,000,000,000; $500,000,000,000,000 to $2,500,000,000,000,000, $3,000,000,000,000,000; $2,500,000,000,000,000 to $5,000,000,000,000,000, $6,000,000,000,000,000; $5,000,000,000,000,000 to $25,000,000,000,000,000, $15,000,000,000,000,000; $25,000,000,000,000,000 to $100,000,000,000,000,000, $75,000,000,000,000,000; $100,000,000,000,000,000 or more, $300,000,000,000,000,000.

Religious, charitable, benevolent, and fraternal associations, $3; amendments, $1; filing articles of foreign corporations and issuing certificates of authority, $25, and $1 for each $1,000 above $25,000 of capital stock, amendments, $10, increase of capital stock, $1 for each $1,000 in excess of $25,000, renewal, $25, annual franchise tax, $250. Recording papers, per folio, 25 cents; transcripts, per folio, 25 cents; filing any paper required by law, 50 cents; search of record, 50 cents; commissions, passports, etc., $3; amendments, articles of incorporation, $10, examination of statement of foreign surety companies, $10; commission by the governor, $3; filing appointment etc., of commissioner of deeds, $10, notary public commission, $25, for impression of the great seal, $1, filing copies of notices of dissolution of corporation $1.50, filing by-laws of benevolent corporations, $2.

Stock brands and seals: Recording, 50 cents.

Supreme court clerk's fees: Each action or proceeding with certain exceptions, $10, certificate of admission to practice law, $5, copy of opinions, records of other papers, 10 cents per folio.

Theaters and other alcoholic public places Each inspection, $5, not to exceed $10 in any one year.

County license taxes are imposed in the following cases, the license being issued for one year unless otherwise stated:

Dog licenses, $1 (credited to school district in which collected).

Peddlers: On foot, bicycle, or railroad, $20; two or more horses or automobile, $100, in city, town, or village, not to exceed $25 per day in addition to foregoing fees.

Public dance halls outside of cities, not to exceed $50 for one week, $75 for one month, or $100 for one year.

Transient merchants, $200, in city, town, or village, not to exceed $25 per day in addition to foregoing fee.

Buildings and owners or agents thereof, against which a permanent injunction has been issued as a public nuisance, are taxed $300.

All fees collected by the county register of deeds, auditor, treasurer, and clerks of courts, are paid into the treasury for the use of the county. All fines and moneys collected by justices of the peace in the county are also paid into the county treasury.

The city council has power to license, tax, and restrict the following kinds of business or pursuits.

Cigars, cigarettes, and light drinks, sale of, clairvoyants; draymen, electricians and electrical workers, expressmen, employment agencies, fakirs, fortune tellers, hawkers, hackmen; keepers of ordinaries, mind readers, palmists, pawnbrokers, peddlers, plumbers, public burial rooms and bowling alleys, public dances, skating rinks, theatrical and other exhibitions, shows, and amusements, ticket scalpers, transient merchant, $75 to $100 per month.

The township board of education may levy a tax of not to exceed 10 mills on the dollar in the year for high school purposes.

Any territory having within its boundaries any city or incorporated town organized for school purposes is deemed an independent school district.
Each unincorporated county constitutes a common school corporation, and all laws relating to education and schools in the State are, so far as practicable, applicable to such counties. A tax for school purposes of not to exceed 10 mills on the dollar is levied annually, and a high school may be established and maintained from such tax.

Boards of education in independent school districts may issue bonds not to exceed in aggregate amount 5 per cent of the assessed valuation of taxable property in the district and payable within 5 to 20 years with interest at not to exceed 7 per cent, and may levy a sufficient tax to pay the principal and interest of such bonds.

The levy for maintaining county high schools shall not be less than one-half mill nor more than 3 mills on the assessed valuation of county; and bonds shall not be issued in excess of 1 per cent of the total assessed valuation. Bonds are payable within 20 years and bear interest at not to exceed 7 per cent. A special tax to pay the principal and interest of such bonds may be levied, but such tax shall not exceed in any one year more than 20 per cent of the indebtedness.

Sec. 13. Drainage and Irrigation Districts.—A drainage district may be organized by the circuit court of any county as a public corporation and may sue and be sued and exercise all the powers necessary for the establishment and maintenance of the district. A governing commission of three members is chosen by the county commissioners of the counties in which such district is located, to administer the affairs of the district. They may be authorized to join with and enter into all necessary contracts or arrangements with the court, board, or authorities of any adjoining State or States and the United States for joint establishment and construction as required for the proper development of the district. Funds required are raised by the issuance of bonds and special assessments on property benefited. These assessments are collected by the county treasurer and held in a separate fund to be disbursed upon warrants issued by the drainage commissioners.

Whenever a majority of the electors owning one-half or more of the total acreage of any district susceptible of one mode of irrigation from a common source and by the same system of works wish to establish an irrigation district, they may file a petition with the board of county commissioners of the county having the greatest acreage within the proposed district. After examination by the State engineer and hearing to all parties interested, an election is called, and if a majority of electors vote in favor of such district, the board declares it organized. The district is then divided into three, five, or seven divisions, and a board of directors is elected for each division. This board has power to perform all acts necessary to establish and maintain the proposed irrigation project. Bonds payable within 20 years and bearing interest at not to exceed 6 per cent per annum may be issued if authorized by a vote of a majority of the electors, and are paid by special assessments on all the real property in the district according to benefits received. The assessments are collected by the county treasurer in the same manner and at the same time as other taxes.
### TENNESSEE

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**Sec. 1. Constitutional provisions summarized.**—All property, real, personal, or mixed, shall be taxed, but the legislature may except such as may be held by the State, by counties, cities, or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary, or educational, and shall except $1,000 worth of personal property in the hands of each taxpayer and the direct produce of the soil in the hands of the producer and his immediate vendee. All property shall be taxed according to its value, that value to be ascertained in such manner as the legislature shall direct, so that taxes shall be equal and uniform throughout the state. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of the same value, but the legislature shall have power to tax merchants, peddlers, and privileges in such manner as they may from time to time direct. The portion of a merchant's capital used in the purchase of merchandise sold by him to nonresidents and sent beyond the State shall not be taxed at a rate higher than the ad valorem tax on property. The legislature shall have power to levy a tax upon incomes derived from stocks and bonds that are not taxed ad valorem. All male citizens of this State over the age of 21 years, except such persons as may be exempted by law on account of age or other infirmity, shall be liable to a poll tax of not less than 50 cents nor more than $1 per annum. Nor shall any county or corporation levy a poll tax exceeding the amount levied by the State.

The general assembly shall have power to authorize the several counties and incorporated towns in the State to impose taxes for county and corporation purposes, respectively, in such manner as shall be prescribed by law; and all property shall be taxed according to its value, upon the principles established in regard to State taxation.

No article manufactured of the produce of this State shall be taxed otherwise than to pay inspection fees. Every person of the age of 21 years, being a citizen of the United States, may vote, if he has paid the poll taxes assessed against him.

The State taxes, derived hereafter from polls, shall be appropriated to educational purposes, in such manner as the general assembly shall direct by law.

**Sec. 2. General property taxes.**—All property, real, personal, and mixed, is subject to taxation for State, county, and municipal purposes, except such as is declared exempt.

Real and personal property includes:

Real property—All minerals and timber interests and all other interests of whatever kind, whether for life or a term of years, in real estate, including the interest which the lessee may have in the improvements erected upon lands where the fee is exempt to the owner. Such interests are assessed to the owner thereof separately from other interests in the real estate.

Personal property.—Household goods, implements and vehicles, live stock, water craft, income from United States bonds and from other stocks and bonds not taxed ad valorem; all bonds except United States bonds, all shares of stock except when the corporate property or capital stock is assessed in lieu thereof; notes, due bills, choses in action, accounts, mortgages, or other evidences of indebtedness, money on hand, or on deposit; and all other personalty.
The following property is exempt:

1. Public property
2. All property belonging to any religious, charitable, scientific, or educational institution not used in secular business.
3. Leasehold estates in lands of lessor, holding under incorporated institutions of learning, when rents therefor are used purely for educational purposes, by said institutions.
4. All cemeteries and monuments
5. Growing crops.
6. The direct produce of the soil in the hands of the owner or his immediate vendor, and manufactured articles of the State in the hands of the manufacturer.
7. Personal property of the value of $1,000 in the hands of each resident taxpayer.
8. All property exempt by charter or by contract.
9. Bonds issued by churches and secured by mortgages on real property of such churches.
10. Fraternal benefit societies are exempt from all taxation except on their real estate and office equipment.

By county assessors; personal property annually, real property biennially, as of January 10; taxpayer's statement; penalties.

Sec. 3. Assessment.—The assessment for State, county, and municipal purposes is made by county assessors, who are elected for a term of four years. Personal property, privileges, and polls are assessed annually, real estate every two years, in the odd-numbered years, and both have their "actual cash value," which is defined to mean the price at which the property would sell at a fair voluntary sale. The assessment refers to January 10. The assessor is required to visit all realty, see personally each taxpayer, and take his statement of all property, real and personal, without regard to any exemption. The taxpayer must make oath to the amount of his property, but not to the value, which is computed by the assessor. The penalty for refusal to make the schedule or list or to take the oath is a fine of $10 to $50. Suits for collection can not be brought by the holders on notes and choses in action not listed.

Changes in real estate. Changes to the extent of $200 in the value of real estate are noted annually by the assessor, as well as any improvements thereon.

Minerals, timber, etc. Mineral, timber, and other interests in real estate are assessed to the owner thereof.

Intangible personal property. The amount of income of United States bonds and of all other stocks and bonds not taxed ad valorem is assessed as personalty. All bonds (except United States bonds and those of the State or its subdivisions) and all shares of stock, except when the corporate property or capital stock is assessed in lieu thereof, must be listed. All personal property which is part of the capital invested in the business of a merchant, factor, or manufacturer is not assessed separately as personalty, but as part of the capital.

Manufacturers. Manufacturers are assessed on the raw materials and articles in process of manufacture, but the value of articles finished from the produce of the State in the hands of the manufacturer is deducted in assessing property or capital stock.

Merchants. Merchants are assessed on the average capital invested in the business during the year, which is found by dividing the sum of the highest and the lowest amounts of stock by two.

Auction sales. Of stocks of merchandise sold at auction or on commission one-third of the aggregate amount of the annual sales is to be returned for taxation.

Capital employed in trading. Capital employed in trading, where there is no stock of goods on hand, forms the basis of assessment.

Property held by executors and administrators is assessed in the county, district, or ward in which the decedent resided at the time of death until such shall have been distributed; but if deceased lived in another State, the property is assessed where the personal representative resides.

Personal property held by trustees and guardians of minors, married women, and lunatics is assessed to each such trustee or guardian in the county, ward, or district where such dependent resides if a resident of the State; if a nonresident, then in the county, ward, or civil district in which the guardian or trustee resides. The guardian having control thereof must render an annual statement.

Corporations are assessed on their real estate and tangible personalty as individuals. Quasi public corporations, such as gas works, waterworks, electric light, and dummy railroad companies, and all others public in their character and which possess rights, franchises, and privileges, are taxed on the actual cash value of the corporate property.
including the franchises, easements, incorporated rights and privileges, which value is to be not less than the value of the shares of stock and bonded debt, computed at market value, less the value of realty and tangible personal property otherwise assessed. Railroads, including street and interurban electric roads, telephone and telegraph companies, building and loan, insurance, manufacturing, and banking companies, are not covered by this provision. The stocks and bonds are not otherwise assessed to the corporation or individual holders.

Foreign corporations are assessed only on the actual cash value of the corporate property in the State, taking into consideration the franchises and intangible values in the State.

Bank stock is assessed in the name of the shareholders at its cash value less a proportionate share of the realty and tangible property taxed to the bank. This is in lieu of the tax on the capital stock of banks.

Railroad, street railroad, interurban electric road, telegraph, telephone, sleeping car, freight car, express, pipe line, power, gas, and electric companies are assessed by the railroad and public utilities commission (which is composed of three members, one being elected from each grand division of the State for a term of six years) on the basis of schedules of property made out by the companies. There is a penalty of $100 for each day of delinquency in filing the schedule. In making the valuation of property the assessors are required to consider the corporate property, the franchises of each company, and the gross receipts and market value of the shares of stock and bonded debt. The "road" of any railroad property includes all tracks, switches, bridges, and superstructures of every kind. The "line" of any telegraph or telephone company includes all wires, poles, instruments, and rights of way. The property distributable to the counties includes the roadbed, rolling stock, franchises, choses in action, and personal property having no actual situs. This is valued separately from other property and $1,000 exemption is deducted. The valuation is then distributed according to the value per mile. The "localized property," including the depots and other property with an actual situs, is assessed where located, by regular county assessors. All property of gas and electric light companies is considered "localized property."

Railway cars, other than passenger cars owned by nonresidents not operating lines of railways, are assessed by the railroad and public utilities commission.

Back assessment or reassessment of taxes on property that has escaped or been undervalued is made by the county court clerk in the case of merchants' taxes, or by the county trustee in the case of the other taxes. A penalty of 15 per cent may be imposed for violation of the revenue provisions in the back assessment.

The State tax commissioner, elected by the general assembly for a term of six years, exercises general supervision over assessments and taxation throughout the State, and determines the proper assessment of all corporations taxed by the county assessors.

Note.—The 1923 legislature abolished the office of State tax commissioner, and placed the duties heretofore performed by that official under the supervision of the superintendent of taxation in the department of finance and taxation. By county board.

Sec. 4. Equalization.—The county board of equalizers composed of five freeholders, who are elected biennially, three and two members alternately, by the quarterly court of each county, compares and equalizes the county assessments, eliminates property exempt, and hears complaints. The board may increase or lower the entire assessment roll, or any items therein, to conform to the actual cash value.

The State board of equalization, which is composed of seven members, two from each grand division of the State, and the State tax commissioner as the seventh member, who are elected by the general assembly for a term of six years, two retiring every other year (Note.—Changed by 1923 legislature to consist of five members, namely, the governor, secretary of state, treasurer, commissioner of finance and taxation, and superintendent of taxation), at its annual session equalizes the assessments of all properties in the State except such as are to be equalized by the State board of equalization of railroad assessments.
It may review the assessments of the county board of equalization and increase or lower such assessments, but must certify the same to the proper county court clerk. The board may equalize by classification of properties, or by wards, civil divisions, or counties. The assessment of railroad, street railroad, interurban railroad, telegraph, telephone, sleeping car, freight car, express, pipe line, power, gas and electric light companies, as made by the railroad and public utilities commission, is equalized by the State board of equalization of railroad assessments, composed of the governor, treasurer, and secretary of state.

SEC 5 Tax rates.—The rate of taxation is determined by the legislature which directs that there be levied only so much of the tax heretofore levied (maximum 65 cents on every $100 of assessed valuation according to total amount of assessment, 35 cents of which was for State purposes, 10 cents for school purposes, 10 cents for State highways, and 5 cents for the fund for the development and maintenance of the University of Tennessee), as the total assessment of property for the year 1919 bears to the total amount of assessment for the year of the tax. The tax for the University of Tennessee development and maintenance fund is one-half of 1 mill.

Exclusive of the tax for public roads, pikes, schools, and interest on the county debt and of the taxes for other special purposes the several county courts are authorized to levy an annual county tax of not exceeding 30 cents on every $100 of taxable property.

The tax for the indigent mothers' pension fund may not exceed one-half of 1 mill.

A tax of not to exceed 1 mill may be levied for establishing and maintaining a county free library.

If electors so authorize, counties may issue bonds for road improvements payable within 40 years and bearing interest at not more than 6 per cent, and in such case shall levy annually a sufficient tax to pay the interest and provide a sinking fund.

Municipal authorities who are authorized to fix the tax rates for local purposes are subject to the following restrictions:

In municipalities of over 20,000 inhabitants, not to exceed 13 mills on the dollar, 12,000 to 20,000 not to exceed 12% mills, 5,000 to 12,000 not to exceed 10 mills, under 5,000 not to exceed 7½ mills.

Bond issues. Cities and towns may issue bonds for municipal purposes, payable within 30 years with interest at not to exceed 6 per cent. A sufficient tax to pay the interest and provide a sinking fund for bond issues shall be levied annually, but no bond issue may be made unless authorized by a majority vote of electors.

Sec. 6. Collection.—With the exception of the taxes of certain cities which may provide by ordinance for their own collections, and the State tax assessed against railroad, telegraph, telephone, and certain other companies, all ad valorem taxes are collected by the county trustee, who is elected biennially and is compensated by commissions of not to exceed 6 per cent from the moneys collected.

Taxes are payable the first Monday in October, except municipal taxes of cities having a population of 100,000 or over, and of those authorized to collect their own taxes. Taxes are a lien on the property assessed from the 10th of January, and are delinquent and bear interest after the 1st of March, and in addition there is a penalty of 1 per cent a month. On the first Monday in June the lists of delinquent taxes are turned over to the comptroller and 5 per cent penalty on taxes, interest, and penalties due, is added and made a lien on the property assessed. If not paid by January 1 following, an additional penalty of 10 per cent will accrue and suit to enforce the lien may be instituted.

"Picked-up" taxes. If any property escapes assessment, it is the duty of the trustee to assess the same and report the taxes collected as "picked-up" taxes but not for any period extending more than three years previous to the current year. The trustee may not receive for the property tax if the poll tax is unpaid.

County revenue commissioners. County revenue commissioners, three in number, one of whom must be an expert accountant, are elected biennially by the quarterly court, for the inspection of reports and examination of accounts of collecting officers.
Three State revenue agents are appointed by the comptroller for a term of two years for the purpose of examining the records of collections and disbursements, and are authorized to bring suit against delinquent officers and corporations. To indemnify the State, 15 per cent, which the revenue agent retains, is added to the costs of recovery in all suits.

Note.—These offices were abolished by the 1923 legislature, and the duty of collecting delinquent real-estate taxes was transferred to the county trustee. The duties pertaining to the three agents have been transferred to three State auditors, under a stipulated salary, and all penalties and fees shall be paid to the State without deduction.

Sec. 7. Poll taxes and road duty.—Every inhabitant between the ages of 21 and 50 years, except persons who are deaf, dumb, blind, or incapable of labor and of earning a livelihood, must pay an annual tax of $1 for school purposes. This tax is distributed among the school districts of the county in proportion to the number of school children; and must be paid before the property tax will be received, and its payment is a prerequisite to the enjoyment of the elective franchise. Delinquent poll taxes may be collected by distress and sale or garnishment, the officer collecting being entitled to a commission and fees for his services to be paid by the delinquent taxpayer.

The municipal poll tax may not exceed $1.

All male inhabitants over 18 and under 45 years of age, except such as are permanently disabled from performing ordinary labor, are required to work on the roads each year so many days as the county courts may require, but this duty may be commuted by the payment of $1.50 per day, or by furnishing a two-horse plow and team for one day's work and a two-horse wagon and team for two days' work. Members of the State National Guard are exempt from road duty and the poll tax.

Sec. 8. Inheritance tax.—A tax is imposed for the general uses and purposes of the State, upon every transfer of property, real, personal, or mixed, sub corporations, or persons or corporations, subject to the exceptions and limitations stated, in the following cases:

1. When the transfer is by will or by the intestate or other laws of this State from a descendent resident of the State.
2. When the transfer is by will or by intestate laws from a nonresident of the State, except the following property: (a) Money on hand or on deposit; (b) shares of stocks, bonds, etc., to secure indebtedness owed by such nonresident, to any person in this State; (c) shares of stock, bonds, or other evidences of debt, which are subject to an inheritance tax in the State of the nonresident.
3. Proceeds of any life insurance policy of a citizen of the State, passing to any person or persons other than direct descendants or ascendants, or the widow or husband, in the nature of a gift or bequest.
4. When the transfer of property within the jurisdiction of the State is made by a resident or nonresident, and is in contemplation of death, to take effect after death, and every such transfer made within two years next preceding the death.
5. Whenever (except in business partnerships) property, real or personal, is held in the joint names of two or more persons, on the death of one, the survivor or survivorship estate, to immediately a week, the transfer is subject to this tax. Such tax shall be collected on the full value of the property transferred, less such part as originally belonged to the survivor.
6. Whenever any person or corporation is vested with power of appointment by will, deed, or other instrument, a transfer of such property shall be subject to this tax.
7. Whenever a bequest is made to executors or trustees in lieu of compensation and such property would otherwise be subject to this tax, if the bequest exceeds a reasonable compensation for services, such excess is subject to the tax.
8. Where any property shall be transferred subject to any charge, estate, or interest, determinable by the death of any person, the increase accruing to any person or corporation upon the extinction or determination of such charge or interest, shall be deemed to be taxable.

The following exemptions are allowed:

1. Any estate of a value of $1,000 or less.
2. Property of the value of less than $5,000 transferred to the wife and the direct descendants and ascendants or either of them of persons from whom transfer is made, the transfer to be treated as a whole.
3. All property transferred to municiplal corporations for municipal purposes.
4. All property transferred to churches, schools, colleges, or hospitals for the legitimate purposes of such institutions.

The tax is imposed at the following rates:

1. When the property or interest is transferred to husband, wife, or direct descendant legally adopted child, or descendants of the decedent, 1 per cent on $10,000 to $25,000, 2 per cent on the next $25,000, 3 per cent on the next $50,000, 4 per cent on $100,000 and over.
2. When transferred to any other persons or to corporations, 5 per cent on $1,000 to $5,000; 6 per cent on next $5,000; 7 per cent on next $50,000; 8 per cent on next $50,000; 10 per cent on next $250,000 and over.

When payable: discount; interest.

The tax is due and payable to the clerk of the county court at the time of the transfer and is a lien on the property until paid. If paid within 8 months, 5 per cent discount is allowed. If not paid within 12 months (unless because of unavoidable delay), 6 per cent interest is charged from the time the tax accrues, and the case is placed under the jurisdiction of the comptroller, who may institute suit.

Sec. 9. Corporation taxes.—Corporations, like individuals, are subject to the ad valorem tax on property. The value of intangible property is reached by an assessment of the capital stock and bonded debt.

Privilege taxes are collected annually by the State comptroller, who is elected biennially by the general assembly, from the following corporations in lieu of all other taxes except the ad valorem tax on property.

Express companies: if lines in the State are less than 100 miles, $1,000; more than 100 miles, $2,500.

Sleeping car companies, $3,000.

News companies, when operating on more than 1,000 miles of railroad, $1,500; on 500 to 1,000 miles, $700; 300 to 500 miles, $250; 100 to 300 miles, $50.

Domestic insurance companies exempt from ad valorem tax, and pay $125 (special contracts to pay $4,500 for 10 years in lieu of all other taxes may be made),

Telegraph companies: 25 to 100 miles of wire, $50; 100 to 300 miles of wire, $250; 300 to 1,000 miles of wire, $750; 1,000 to 6,000 miles, for each mile over 1,000, $25; for each mile over 6,000, $10.

Railroad terminal companies: in counties of 90,000 inhabitants, $750; 70,000 to 90,000, $500; 50,000 to 70,000, $400.

Telephone companies: in counties of 40,000 inhabitants or over, each instrument, 30 cents: less than 20,000, each instrument, 20 cents; telephone box or slot machine, $3 per annum: if local charge in a hotel is more than 5 cents, tax is doubled.

Building and loan associations, on capital paid in, up to $10,000, $20; $10,000 to $25,000, $75; $25,000 to $50,000, $150; $50,000 to $100,000, $300; $100,000 to $150,000, $525; $150,000 to $200,000, $750; $200,000 to $250,000, $1,000; $250,000 to $300,000, $1,250; $300,000 to $400,000, $1,750; $400,000 to $500,000, $2,250; $500,000 to $600,000, $2,750; $600,000 to $750,000, $3,250; $750,000 to $1,000,000, $3,750; $1,000,000 to $1,500,000, $4,250; $1,500,000 to $2,000,000, $4,750; each additional $100,000 or fractional part thereof, $250.

Penalties for nonpayment of tax.

There is a penalty of 1 per cent per day for the nonpayment of privilege taxes, and to exercise any privilege without first paying the tax is a misdemeanor for which the fine is $10 to $50.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The following occupations are declared to be privileges, and the taxes thereon are collected annually by the county court clerk, or in some instances by the comptroller. A privilege is defined to be the exercise of a business or occupation which is construed to be a release or exemption from the ad valorem tax unless specially provided.

Any indigent ex-Confederate, or ex-Federal soldier or veteran of the World War, doing a privilege business, with a capital of not exceeding $500 is exempt from the privilege tax.

Merchants must pay, in addition to the ad valorem tax upon the average capital invested by them in their business, a privilege tax of 15 cents on each $100, 7½ cents of which is for school purposes, and 7½ cents for State purposes. This tax is never to be less than $5; $5 is to be paid when the license is taken out and equally divided between the State and the county. If the stock is valued at less than $800, the privilege tax is fixed at $7.50 per annum for State purposes.

1. On certain business activities.

Abstract companies and persons pursuing the business of furnishing abstracts of title: In cities, towns or taxing districts of 60,000 inhabitants or over, $100; 20,000 to 60,000, $50; 10,000 to 20,000, $25; less than 10,000, $10.

Advertising companies, advertising in street cars, in counties of 60,000 inhabitants or more, $100; 40,000 to 60,000, $40; 20,000 to 40,000, $20. Advertising in dummy cars, railroad cars and interurban cars, in counties of 30,000 or more, $25: less than 50,000, $25. Advertising in railroad depots, each county, $10. Advertising by means of handbills, floats, cartoons, or any other means, cities, etc., of 60,000 or more, $25; 20,000 to 60,000, $15.

Appraisal companies, appraising real or personal property, in counties of 60,000 or over, $20; 20,000 to 60,000, $15; less than 20,000, $10.
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Auctioneers, in cities, etc., of 60,000 or over, $30, 30,000 to 60,000, $40, 20,000 to 30,000, $50, 6,000 to 20,000, $20, 3,500 to 6,000, $10, less than 3,500, $5. Outside of cities, the privilege tax is $10 per week.

Automobile dealers or garages in cities, etc., of 60,000 or over, $100; 20,000 to 60,000, $75, 5,000 to 20,000, $30, 1,000 to 5,000, $20; automobile agents and salesmen, $10.

Automobile accessories, dealers in cities, of 60,000 or more, $60; 30,000 to 60,000, $25; 10,000 to 30,000, $15, 7,500 to 10,000, $10.

Automobile repair shops, $10.

Bicycles, dealers in, $10, keeping bicycles for hire, $10.

Billboards and signboards: For each permanent painted billboard or advertising sign, containing 260 or more square feet of advertising space or over, 10 cents; containing less than 560 and more than 9 square feet, 30 cents; for each permanent billboard for displaying posters or other paper advertising containing 260 or more square feet, 30 cents; less than 260 and more than 9 square feet, 30 cents. Tax is paid by the person leasing or selling the advertising space on such bill or signboard.

Bottlers other than bottlers of natural mineral or drinking waters, in counties of 60,000 or over, $100, 30,000 to 60,000, $50, 10,000 to 30,000, $25, less than 10,000, $10. Brewers manufacturing nonintoxicating beverage drinks, containing hops or cements or products containing less than one-half of 1 per cent alcohol, $500. Wholesale jobbers of beverage or soft drinks, in counties of 60,000 or over, $250, 30,000 to 60,000, $100, less than 60,000, $50.

Butchers or retailers of fresh meats, in cities, etc., of 20,000 or more, $15, 10,000 to 20,000, $10, 5,000 to 10,000, $7.50, 1,000 to 5,000, $5; rural butchers located not less than two miles from incorporated cities, towns, or taxing districts, selling direct to consumers in cities or towns, $5, selling to retailers, $10.

Cameras and photographers' supplies, dealers in, cities, etc., of 60,000 or over, $30, 20,000 to 60,000, $15, less than 20,000, $10.

Cash registers, adding machines and typewriters, computers, or other like devices, cities of 60,000 or more, $50, less than 60,000, $25, dealers in second-hand machines, one-half of above taxes.

Chautauquas, privilege tax, $20.

Check room for deposit of packages and baggage, where charge is 10 cents or more per article for every 24 hours, $25; where charge is less than 10 cents, $15.

China, porcelain, or other ceramic ware, including crockery, etc., sold or used for decorative purposes in cities, towns, or taxing districts of 60,000 or more, $10; 30,000 to 60,000, $5, less than 30,000, $2.50.

Colored drinking water, or pressuring when done by steam or electric power, in counties of 60,000 or over, $25; 30,000 to 60,000, $15, 20,000 to 30,000, $10; when done by hand, one-half of above amounts.

Coal, coke, or coal and coke, agents or dealers, cities, etc., of 60,000 or over, $75, 20,000 to 60,000, $60, 6,000 to 20,000, $10, less than 6,000, $5. Wholesale dealers or brokers, $50.

Coal oil, illuminating oil, lubricating oil, or petroleum products, in cities, etc., of 30,000 or over, or within 5 miles thereof, $300, 10,000 to 30,000, or five miles thereof, $200, 5,000 to 10,000, or five miles thereof, $100, cities or towns of less than 2,000 or within 5 miles thereof, $75. If selling direct to consumer from tank or filling station, on each tank or pump, $12,000,000, or over, $10, less than 1,000, $5, selling direct to consumer from peddler's wagon, each wagon, $10. Dealers in cities or towns of 30,000 or over or within 5 miles thereof, whose gross annual sales of oil, etc., exceed $100,000, and who have paid a general merchant's tax, must pay a privilege tax of $250. Dealers in oil, gas and mineral leases in counties of 60,000 or over, $25 less than 59,000, $10.

Cobbler, using machinery run by other than hand power, in cities of 60,000 or over, $10, 10,000 to 60,000, $5, less than 10,000, $2.50.

Cold storage companies in cities, etc., of 20,000 or over, $100, less than 20,000, $50. Does not apply to poultry dealers in towns of less than 1,000.

Cold storage warehouses for storage of fresh meat, fish, game, poultry, eggs, and butter, $10.

Collecting agencies, in cities of 30,000 or over, $100, less than 30,000, $50.

Commercial, mercantile, protective agencies and adjustment companies, engaged in making any credit of persons in business, and collecting and adjusting accounts and claims, in cities, etc., of 60,000 or over, $150, 30,000 to 60,000, $100, less than 30,000, $75. Agencies confining their operations to county where located, $25.

Construction companies, each county, $60.
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Cotton buyers or factors, in cities, etc., of 20,000 or over, $25, 10,000 to 20,000, $15. 5,000 to 10,000, $7.50, less than 5,000, $5.

Cotton compresses, compressing 20,000 or less bales per annum, $25, 20,000 to 50,000 bales, $80, 50,000 to 100,000 bales, $100, 100,000 bales or over, $150.

Cottonseed oil mills, pressing under 1,000 tons annually, $15, 1,000 to 5,000 tons, $33, 5,000 to 10,000 tons, $59, 10,000 to 20,000, $99, 20,000 to 30,000, $159, 30,000 to 50,000, $259; 50,000 to 100,000, $390, 100,000 or over, $1,300.

Dance halls run for profit, other than those municipally owned and operated, counties of more than 60,000, $30 30,000 to 60,000, $25, less than 30,000, $15.

Detective agencies, $25.

Detectories, compilers of, in counties of 60,000 or over, $50, 20,000 to 66,000, $25, 10,000 to 20,000, $10.

Electric light and power companies, electric light or power companies, selling electricity for light or power purposes, in cities, etc., of 60,000 or over, $1,000 20,000 to 60,000, $750. 7,000 to 20,000, $200, 10,000 to 30,000, $300, 30,000 to 50,000, $500, 50,000 to 75,000, $750, 75,000 to 100,000, $1,000; 100,000 or over, $1,500.

Does not apply to municipally owned and operated plants.

Diesel engines, $5.

Detectives, employers of, $8.

Detectors of fire, $2.

Directories, compilers of, in counties of 60,000 or over, $5, 2,000 to 6,000, $10, 1,000 to 2,000, $5.

Detectives, employers of, $25.

Detectivity offices and employment agencies, each, $25.

Detectives, employers of, $25.

Detectivity offices and employment agencies, each, $25.

Detectives, employers of, $25.

Detectivity offices and employment agencies, each, $25.

Detectives, employees of, $25.

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Detectivity offices and employment agencies, each, $25.

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TAXATION AND REVENUE LAWS—WASHINGTON. 483

Parcel cars, running on railroads, interurban or on dummy lines, in counties of 50,000 or over, $10 less than 20,000, $5.

Parks, public, where admission fee is charged, $100.

Patent medicine manufacturers, and distillers of poisonous liquors in manufacture, having gross aggregate sales of $5,000 to $25,000 annually, $10, $25,000 to $50,000, $15; $50,000 to $100,000, $25; $100,000 to $150,000, $50; $150,000 to $200,000, $75; $200,000 to $500,000, $100; $500,000 to $1,000,000, $150; $1,000,000 to $2,000,000, $200, $2,000,000 to $5,000,000, $250; $5,000,000 to $10,000,000, $300; $10,000,000 or over, $400, more than $500,000, $1000.

Faulkners, in cities, etc., of 60,000 or over, $300; 30,000 to 60,000, $250; 10,000 to 30,000, $100; 5,000 to 10,000, $75; less than 5,000, $25.

Pay tolls, in hotels or public places, each $10.

Fiddlers other than minstrels buying or selling for profit, gifts, prizes or exemptions, or for advertising on street cars, or both, if on leak, in each county, $7.50; if with horse and vehicle, $10, if with more than one horse, each, $10, if for patent medicines and nostrums, on foot, each, $30; same if with horse and wagon, $20 each horse; peddler of patent medicines, medicines, charts and other articles, if on foot, per county, $125; if with horse and vehicle, each county, $300, if with more than one horse, each additional horse, per county, $100.

Playing cards, dealers, wholesale, $25, retail, 75c.

Produce dealers who buy and ship in carload lots, in cities, etc., of 30,000 or over, $250; 5,000 to 30,000, $10, less than 5,000, $5.

Steam railroads, charge regular round trip fare of more than 50 cents, $250; when fare is less than 50 cents and more than 25 cents, $100; when fare is less than 25 cents, $100.

Ranges and clocks, clothing or implements, selling or delivering, in counties of 35,000 or over, each, $100; 20,000 to 35,000, $75; less than 20,000, $50.

Real estate dealers and agents and land companies doing a real estate business, in cities, etc., of over 5,000, $25; 3,000 to 5,000, $20; 20,000 to 35,000, $15; 10,000 to 20,000, $10; less than 10,000, for each county, $5.

Real estate salesmen's license, $10; renewal, $5.

Refrigerating and all other cars and rolling stocks belonging to persons or corporations other than railroads, $3,000.

Restaurants and cafés, in cities, etc., of 60,000 or over, $50; 40,000 to 60,000, $40; 20,000 to 40,000, $30; 10,000 to 20,000, $25; 5,000 to 10,000, $15, less than 5,000, $10.

Sand, lime, sewer pipe, or cement, dealers in, in cities, etc., of 10,000 or over, $20 less than 10,000, $10.

Sewing machine companies and dealers, $250, and $5 for each agent.

Shoe shining parlors, in cities, etc., of 60,000 or over, for each foot rest, 30,000 to 60,000, $1.50; 10,000 to 30,000, $1.

Skating rinks, in cities, etc., of 20,000 or over, $50; 10,000 to 20,000, $25; 5,000 to 10,000, $15.

Soda water fountains, where investment is less than $500, in cities, etc., of 20,000 or over, $25. For each successive investment of $500 or over, $2.50; where investment is $500 to $1,000, $5; $1,000 to $2,500, $7.50; for each successive $2,500, $2.50. Where investment is $2,500 to $5,000, each $2,500, $15. For each successive $5,000, $25. For each successive $10,000, $40; each successive $100,000, $150.

Sewing machines, having gross aggregate sales of $5,000 to $25,000 annually, $10; $25,000 to $50,000, $15; $50,000 to $100,000, $25; $100,000 to $200,000, $50; $200,000 to $500,000, $100; $500,000 to $1,000,000, $150; $1,000,000 to $2,000,000, $200; $2,000,000 to $5,000,000, $250; $5,000,000 to $10,000,000, $300; $10,000,000 or over, $400, more than $500,000, $1000.

Swimming pools for profit, $5.

Tea rooms and restaurants, in cities, etc., of 60,000 or over, $25; 40,000 to 60,000, $20; 20,000 to 40,000, $15; 10,000 to 20,000, $10; less than 10,000, $5.

Theater tickets, dealers in, cities, etc., of 60,000 or over, $3, 20,000 to 60,000; $2, 10,000 to 20,000; $1, less than 10,000.

Swimming pools or stock pens, $2 per pen of 400 square feet.

Street car companies and interurban railroads, in cities, etc., of 60,000 or over or adjacent thereto, each track per mile, $16, 20,000 to 40,000, $5, 10,000 to 20,000, $2.50; less than 10,000, $0.

Swimming pools for profit, $5.

Theaters presenting legitimate shows, in cities, etc., of 60,000 or over, where admission fee is 50 cents or more, $10; for each successive $50 cents or more, $2.50. Where admission fee is from 50 cents to $1,000, $10; for each successive $1. For each successive $10, $15; for each successive $100, $25; for each successive $1,000, $150.

Sewing machines, having gross aggregate sales of $5,000 to $25,000 annually, $25. For each successive $25, $5. For each successive $250, $125.

Sewing machines, having gross aggregate sales of $5,000 to $25,000 annually, $10; for each successive $10, $2.50.

Tobacco dealers, handlers or warehouses, selling tobacco "upon what is commonly known as the loose floor," each, $25; handling, storing, retailing, drying, or prizing tobacco where not over 200 hogsheads per year are priced, $25; 200 to 500 hogsheads, $50, 500 to 750 hogsheads, $75, more than 750 hogsheads, $100.

Theaters presenting company or agency dug business by sale or giving away of trading stamps or like devices in any county, $200 each county.

Transfer business for hire, for each horse, $1.

Transit merchants, $250.

Traveling horse dealers, each county, $20.

Turpines, for each tollet that collects tolls in counties of 50,000 or over, $20; 30,000 to 50,000, $10, less than 30,000, $2.50. Any company which increases its tolls for one way beyond the last prorata of the tolls it is authorized to charge must pay a privilege tax for each gate of $50.

Victualling, talking machines, phonographs, and pianos, in counties of 60,000 or over, $50; 30,000 to 60,000, $25, less than 30,000, $12.50.

Wagon freight for storage of furniture and household effects, in cities, etc., of 60,000 or over, $169, 30,000 to 60,000, $90; 30,000 to 30,000, $15.

Warehouse and storage companies other than elevators and furniture warehouses, in lieu of all other privilege taxes, 2% per cent on gross premium receipts.
TAXATION AND REVENUE LAWS—TENNESSEE.

On occupations and professions.

Accountant, certified public, examination, $25.

Architect or engineer, registration fee, $25, duplicate certificate, $5; renewal, $5, after December 10 per cent additional for each month delinquent.

Attorneys and photographers, in cities, etc., of 20,000 or over, $25, 6,000 to 20,000, $15, 2,000 to 6,000, $7.50, less than 2,000, $5. On each photograph gallery going from county to county in rural car, for the State (paid in one county only), $5, each agent soliciting votes to be enlarged outside of State, in each county, $5, each artist and photographer, $5.

Attorney at law, examination, $10.

Dental hygienist, examination and license, $25.

Dentist, examination or reciprocity license, $25; restoration of forfeited license, $10.

Duplicate certificate, $1, license to immigrating dentist, $5.

Embalmers, examination, $10, annual renewal, $2.

Emigrant agent, $50.

Fortune teller, clairvoyant, psychical, phrenologist, $500.

Guides to tourists, $10.

Motor dealers, examination and certificate, $25; annual renewal, $10.

Mune foreman, assistant or fire boss, examination, $5. issuance and registration of certificate of qualification, $3, copy of certificate, 50 cents.

Nurses, licensed, examination, $5.

Optometrist, examination and certificate, $25; examination, $20; certificate, $5, itinerant license, $25, additional examination after six months if applicant fails on first, $10, duplicate certificate of registration, $2, county recording fee, 50 cents, annual renewal not to exceed $1.

Osteopath examination or reciprocity certificate, $13, county registration, $1.

Pharmaceutical examination, $15, examination and registration as assistant and as drug dealer, $15 and $1 for certification of grades. Annual renewals, $15, verification, not to exceed $2. assistant pharmacist or drug dealer, $1.

Physician and surgeon, preliminary examination, $25, professional examination or reciprocity certificate, $10. issuance of certificate, $5, examination for temporary license, $7, certificate, $1.

Plumber, mister, license, $25, journeyman, $2, annual renewal, master, $10, journeyman, $1.

Plumber and gas fitter, in cities, etc., of 60,000 or over, $50, 30,000 to 60,000, $30, 10,000 to 30,000, $20, less than 10,000, $10.

Dentists, examination or reciprocity license, $25, duplicate certificate, $5; renewal, $5, after six months if applicant fails on first, $10.

Dentist, examination or reciprocity certificate, $25; restoration of forfeited license, $10.

Duplicate certificate, $1, license to immigrating dentist, $5.

Embaider, examination, $10, annual renewal, $2.

Emigrant agent, $50.

Fortune teller, clairvoyant, psychical, phrenologist, $500.

Guides to tourists, $10.

Motor dealers, examination and certificate, $25; annual renewal, $10.

Mune foreman, assistant or fire boss, examination, $5. issuance and registration of certificate of qualification, $3, copy of certificate, 50 cents.

Nurses, licensed, examination, $5.

Optometrist, examination and certificate, $25; examination, $20; certificate, $5, itinerant license, $25, additional examination after six months if applicant fails on first, $10, duplicate certificate of registration, $2, county recording fee, 50 cents, annual renewal not to exceed $1.

Osteopath examination or reciprocity certificate, $13, county registration, $1.

Pharmaceutical examination, $15, examination and registration as assistant and as drug dealer, $15 and $1 for certification of grades. Annual renewals, $15, verification, not to exceed $2. assistant pharmacist or drug dealer, $1.

Physician and surgeon, preliminary examination, $25, professional examination or reciprocity certificate, $10. issuance of certificate, $5, examination for temporary license, $7, certificate, $1.

Plumber, master, license, $25, journeyman, $2, annual renewal, master, $10, journeyman, $1.

Plumber and gas fitter, in cities, etc., of 60,000 or over, $50, 30,000 to 60,000, $30, 10,000 to 30,000, $20, less than 10,000, $10.

Dentists, examination or reciprocity license, $25, duplicate certificate, $5; renewal, $5, after six months if applicant fails on first, $10.

Dentist, examination or reciprocity certificate, $25; restoration of forfeited license, $10.

Duplicate certificate, $1, license to immigrating dentist, $5.

Embaider, examination, $10, annual renewal, $2.

Emigrant agent, $50.

Fortune teller, clairvoyant, psychical, phrenologist, $500.

Guides to tourists, $10.

Motor dealers, examination and certificate, $25; annual renewal, $10.

Mune foreman, assistant or fire boss, examination, $5. issuance and registration of certificate of qualification, $3, copy of certificate, 50 cents.

Nurses, licensed, examination, $5.

Optometrist, examination and certificate, $25; examination, $20; certificate, $5, itinerant license, $25, additional examination after six months if applicant fails on first, $10, duplicate certificate of registration, $2, county recording fee, 50 cents, annual renewal not to exceed $1.

Osteopath examination or reciprocity certificate, $13, county registration, $1.

Pharmaceutical examination, $15, examination and registration as assistant and as drug dealer, $15 and $1 for certification of grades. Annual renewals, $15, verification, not to exceed $2. assistant pharmacist or drug dealer, $1.

Physician and surgeon, preliminary examination, $25, professional examination or reciprocity certificate, $10. issuance of certificate, $5, examination for temporary license, $7, certificate, $1.

Plumber, master, license, $25, journeyman, $2, annual renewal, master, $10, journeyman, $1.

Plumber and gas fitter, in cities, etc., of 60,000 or over, $50, 30,000 to 60,000, $30, 10,000 to 30,000, $20, less than 10,000, $10.

Dentists, examination or reciprocity license, $25, duplicate certificate, $5; renewal, $5, after six months if applicant fails on first, $10.

Dentist, examination or reciprocity certificate, $25; restoration of forfeited license, $10.

Duplicate certificate, $1, license to immigrating dentist, $5.

Embaider, examination, $10, annual renewal, $2.

Emigrant agent, $50.
TAXATION AND REVENUE LAWS—TENNESSEE.

4. Fees are collected and paid into the State treasury, as follows.

Agricultural seeds; Inspection, 2 cents per bushel.

Bank or corporation. Where capital, surplus, and undivided profits are $10,000 or less $15, over $10,000 and less than $25,000. $25, $25,000 and less than $50,000, $50, $50,000 and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Branch banks. In addition to amount paid by parent bank, $20.

Commercial employees. Inspection, 10 cents per ton.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.

Commercially grown and less than $75,000, $75, $75,000 and less than $100,000, $100, $100,000 and less than $125,000, $125, $125,000 and less than $150,000, $150, $150,000 and less than $175,000, $175, and less than $200,000, $200, $200,000 and less than $250,000, $250, $250,000 and less than $500,000, $500, $500,000 and less than $1,000,000, $1,000, $1,000,000 or more, $1,000.
$1,000,000, $500; $1,000,000 to $2,000,000, $750; $2,000,000 to $5,000,000, $1,000; $5,000,000 and over, $1,500. Each requisition, $5; warrant on a requisition, $3; affixing great seal, $1. Each corporation that locates its principal office and does all of its business in and from the State and shall have all of its property holdings in Tennessee, the privilege tax is one-tenth of 1 per cent of its authorized capital stock. Accepting service of process for domestic corporations without officers or agents, $3. Filing and recording trade-marks of labor unions or for advertisement of merchandise for sale, $3. Affixing great seal, domestic corporations without officers or agents, $3. Filing and recording trade-marks of labor unions or for advertisement of merchandise for sale, $3. Affixing great seal, domestic corporations without officers or agents, $3.

Filing and recording trade-marks of labor unions or for advertisement of merchandise for sale, $3. Affixing great seal, domestic corporations without officers or agents, $3. Filing and recording trade-marks of labor unions or for advertisement of merchandise for sale, $3. Affixing great seal, domestic corporations without officers or agents, $3. Filing and recording trade-marks of labor unions or for advertisement of merchandise for sale, $3. Affixing great seal, domestic corporations without officers or agents, $3.

All corporations must file an annual statement and pay the following fees: If capital stock is: $25,000 or less, $5; $25,000 to $50,000, $10; $50,000 to $100,000, $20; $100,000 to $250,000, $30; $250,000 to $500,000, $50; $500,000 to $1,000,000, $100; $1,000,000 or more, $150.

Upon failure to pay such tax, a penalty of $1 for each day's delinquency is added. Recording surrender of charter of incorporation, $5. License of child-caring agency, $1.

Workshop, factory, or other establishment where machinery or mechanical devices or apparatus are used and are calculated to be hazardous in any degree:

Fees for one inspection per year: Industries employing not less than 5 nor more than 9 persons, $5; 10 to 24 persons, $7.50; 25 to 49 persons, $15; 50 to 99, $25; 100 to 249, $35; 250 to 499, $50; 500 to 999, $75; more than 1,000 persons, $100.

Each county is authorized to levy a privilege tax upon merchants and upon other occupations declared to be privileges, not exceeding in amount that levied by the State for State purposes. The imposition of a privilege tax is not to be construed as an exemption from an ad valorem tax. The annually provided fee for marriage licenses is $1 (and is used for school purposes). Annual license fees for dogs are imposed as follows: Each male or spayed female more than 6 months old, $1; unspayed female, $3. Tax is credited to the “Sheep Fund” to pay losses to sheep owners caused by dogs. Balance of fund, if any, is applied to county common schools. (Law repealed by 1923 legislature.)

Each municipality is authorized to levy the same “privilege taxes” as the State and county.

There is no income tax in Tennessee. (Law repealed by 1923 legislature.)

The several towns, cities, or communities in the State, the population of which does not exceed 30,000 and the charters of incorporation of which have been repealed or shall hereafter be repealed or abolished, are created taxing districts, to be styled taxing districts of the second class and known by the name of the town or city at the time the corporation became extinct. Government of such a district is vested in a board of three commissioners appointed by the county court. After the debts of the taxing districts have been compromised with the creditors, the commissioners may by ordinance levy taxes upon all property taxable for State purposes and upon all privileges and polls, to defray the expenses and pay the compromised debts. A tax of $1 on every $100 is levied on property, and one on merchants equal to the State tax.

The permanent fund consists of $2,512,500 set aside for this purpose and certain additions from escheats and forfeitures. The fund is kept intact, the interest at 6 per cent only being used for schools.

The general education fund consists of 33 1/3 per cent of the gross revenue of the State. The general education fund is derived from a tax of 5 cents on each $100 of taxable property. There is also a tax of 3 cents on each $100 for improving elementary schools, which is in addition to the other State taxes. From the proceeds of this tax, $2,000 is paid to each county, and the remainder distributed to the counties according to average daily attendance of school children.

The counties also levy for elementary school purposes a tax sufficient to produce $5 for each child of school age, as shown by the census of the previous year.
A first-class high school is expected to be established and maintained in each county in the State and the county court is authorized to levy such taxes as are required for its support.

The constitutional poll tax and certain small amounts from various other sources are placed in the school fund.

Sec. 14. Districts in which special taxes or assessments may be levied.—On petition of 25 per cent of the freeholders residing within the territory of a proposed district, the county court may establish a road improvement district for the purpose of building and maintaining hard surface roads therein. The county court appoints three commissioners who shall make equitable apportionment of assessments in accordance with the benefits received. Such assessments are collected in the same manner as taxes for county purposes, but constitute a separate fund to be placed with the county clerk and paid out on warrants of the county judge. The court may issue interest-bearing bonds, to be paid only by assessments levied and collected on the lands within the district. After improvements are completed, an annual maintenance tax of not to exceed 10 cents per acre may be levied.

In any community where there are as many as 20 residences within 1 square mile, any ten of the qualified voters may file a petition with the sheriff of the county asking that such square mile be incorporated as a sanitary district. An election is then called and on the favorable vote of the majority, a copy of the report is sent to the secretary of state, who files the same and returns a certificate of incorporation. The register copies the report and the certificate of the secretary of state in the charter book of his office, which action completes the incorporation and establishes it as a "sanitary district."

The voters constitute a "town assembly" and elect officers, and have powers by ordinance to assess, levy, and collect such taxes, the rate for which shall not exceed 15 mills on the dollar, as may be necessary for drainage and other sanitary conditions required to secure the health of the inhabitants.

Any county court may establish levee or drainage districts whenever the same will be of public utility or conducive to the public health, on petition of one or more persons owning 60 per cent of the land that will be affected. The court appoints three commissioners who classify the land for special assessments according to the benefits received. The assessments are levied and collected as are taxes for county purposes. Bonds payable in 20 years with interest at not to exceed 6 per cent may be issued by the court, to be paid only by assessments on the lands within the district. The assessments are a lien on the land the same as State and county taxes are. A maintenance fund may be established by a special assessment in any one year of not to exceed 10 cents per acre on all the lands in the district.
TEXAS.

Purpose for which taxes may be levied
(Art. III, sec. 48). Sec. 1 Constitutional provisions summarized.—The legislature shall not have the right to levy taxes or impose burdens upon the people, except to raise revenue sufficient for the economical administration of the government, in which may be included the following purposes:

- The payment of all interest upon the bonded debt of the State.
- The erection and repairs of public buildings.
- The benefit of the sinking fund, which shall not be more than 2 per cent of the public debt, and for the payment of the present floating debt of the State, including matured bonds, for the payment of which the sinking fund is inadequate.
- The support of public schools, in which shall be included colleges and universities established by the State; and the maintenance and support of the agricultural and Mechanical College of Texas.
- The payment of the cost of assessing and collecting the revenue, and the payment of all officers, agents, and employees of the State government, and all incidental expenses connected therewith.
- The support of the blind asylum, the deaf and dumb asylum, and the insane asylum, the State hospital, and the public pounds of the State.
- The enforcement of quarantine regulations on the coast of Texas.
- The protection of the frontier.

The legislature shall not pass any local or special law exempting property from taxation, extending the time for the assessment or collection of taxes, or otherwise relieving any assessor or collector of taxes from the due performance of his official duties or his securities from liabilities.

Perpetual public-school fund (Art. VII, sec. 5). All funds, lands, and other property heretofore set apart and appropriated for the support of public schools, all the alternate sections of land reserved by the State out of grants heretofore made or that may hereafter be made to railroads or other corporations, of any nature whatsoever; one-half of the public domain of the State; and all sums of money that may come to the State from the sale of any portion of the same shall constitute a perpetual public-school fund.

Tax levies for schools (Art. VI). One-fourth of the revenue derived from the State occupation taxes and a poll tax of $1 on every male inhabitant of this State between the ages of 21 and 60 years shall be set apart annually for the benefit of the public free schools; and in addition thereto, there shall be levied and collected an annual ad valorem State tax of such an amount not to exceed 35 cents on the $100 valuation as, with the available school fund arising from all other sources, will be sufficient to maintain and support the public schools of this State for a period of not less than six months in each year, and the legislature may authorize an additional ad valorem tax to be levied and collected within all school districts for the further maintenance of public free schools and the election and equipment of school buildings therein. Provided, That a majority of the qualified property tax paying voters of the district voting at an election to be held for that purpose shall vote such tax, not to exceed in any one year 50 cents on the $100 valuation of the property subject to taxation in such district but the limitation upon the amount of school district tax herein authorized shall not apply to incorporated cities or towns constituting separate and independent school districts.
Taxation shall be equal and uniform. All property in this State, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to its value, which shall be ascertained as may be provided by law. The legislature may impose a poll tax. It may also impose occupation taxes, both upon natural persons and upon corporations other than municipal, doing any business in this State. It may also tax incomes of both natural persons and corporations other than municipal, except that persons engaged in mechanical and agricultural pursuits shall never be required to pay an occupation tax: Provided, That $250 worth of household and kitchen furniture belonging to each family in this State shall be exempt from taxation: And provided further, That the occupation tax levied by any county, city, or town for any year on persons or corporations pursuing any profession or business shall not exceed one-half of the tax levied by the State for the same period on such profession or business.

All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax, but the legislature may, by general laws, exempt from taxation public property used for public purposes, actual places of religion, places of burial not held for private or corporate profit, all buildings used exclusively and owned by persons or associations of persons for school purposes (and the necessary furniture of all schools); also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property above mentioned shall be null and void.

Taxes shall be levied and collected by general laws and for public purposes only.

The power to tax corporations and corporate property shall not be surrendered or suspended by act of the legislature by any contract or grant to which the State shall be a party.

All property of railroad companies of whatever description lying or being within the limits of any city or incorporated town within this State shall bear its proportionate share of municipal taxation, and if any such property shall not have been heretofore rendered, the authorities of the city or town within which it lies shall have power to require its rendition and collect the usual municipal tax thereon, as on other property lying within said municipality.

All property of railroad companies shall be assessed and the taxes collected in the several counties in which said property is situated, including so much of the roadbed and fixtures as shall be in each county. The rolling stock may be assessed in gross in the county where the principal office of the company is located, and the county tax paid upon it shall be apportioned by the comptroller, in proportion to the distance such road may run through any such county, among the several counties through which the road passes, as a part of their tax assets.

The State tax on property, exclusive of the tax necessary to pay the public debt and of the taxes provided for the benefit of public free schools, shall never exceed 35 cents on $100 valuation; and no county, city, or town shall levy more than 25 cents for city or county purposes, and not to exceed 15 cents for roads and bridges, and not exceeding 15 cents to pay jurors, on the $100 valuation, except for the payment of debts incurred prior to the adoption of the amendment, September 25, A. D. 1883; and for the erection of public buildings, streets, sewers, waterworks, and other permanent improvements, not to exceed 25 cents on the $100 valuation in any one year and except as is provided in this constitution otherwise provided; and the legislature may also authorize an additional annual ad valorem tax to be levied and collected for the further maintenance of public roads: Provided, That a majority of the
qualified property tax paying voters of the county, voting at an election to be held for that purpose, shall vote such tax, not to exceed 15 cents on the $100 valuation of the property subject to taxation in such county. And the legislature may pass local laws for the maintenance of public roads and highways without the local notice required for special or local laws.

The legislature shall have no power to release the inhabitants of, or property in, any county, city, or town from the payment of taxes levied for State or county purposes, unless in case of great public calamity in any such county, city, or town, when such release may be made by a vote of two-thirds of each house of the legislature.

All property, whether owned by persons or corporations, shall be assessed for taxation and the taxes paid in the county where situated, but the legislature may by a two-thirds vote authorize the payment of taxes of nonresidents of counties to be made at the office of the comptroller of public accounts. And all lands and other property not rendered for taxation by the owner thereof shall be assessed at its fair value by the proper officer.

All property subject to taxation in and owned by residents of unorganized counties shall be assessed and the taxes thereon paid in the counties to which such unorganized counties shall be attached for judicial purposes; and lands lying in and owned by nonresidents of unorganized counties, and lands lying in the territory not laid off into counties, shall be assessed and the taxes thereon collected at the office of the comptroller of the State.

Provision shall be made by the first legislature for the speedy sale of a sufficient portion of all lands and other property for the taxes due thereon, and every year thereafter for the sale of all lands and other property on which the taxes have not been paid; and the deed of conveyance to the purchaser for all lands and other property thus sold shall be held to vest a good and perfect title in the purchaser thereof, subject to be impeached only for actual fraud: Provided, That the former owner shall, within two years from date of purchaser's deed, have the right to redeem the land upon the payment of double the amount of money paid for the land.

There shall be elected by the qualified electors of each county, at the same time and under the same law regulating the election of State and county officers, an assessor of taxes who shall hold his office for two years and until his successor is elected and qualified.

The annual assessment made upon landed property shall be a special lien thereon, and all property, both real and personal, belonging to any delinquent taxpayer shall be liable to seizure and sale for the payment of all the taxes and penalties due by such delinquent, under such regulations as the legislature may provide.

The sheriff of each county, in addition to his other duties, shall be the collector of taxes therefor. But in counties having 10,000 inhabitants, to be determined by the last preceding census of the United States, a collector of taxes shall be elected, to hold office for two years and until his successor shall be elected and qualified.

The specification of the objects and subjects of taxation shall not deprive the legislature of the power to require other subjects or objects to be taxed, in such manner as may be consistent with the principles of taxation fixed in this constitution.

The legislature shall provide for equalizing, as near as may be, the valuation of all property subject to or rendered for taxation (the county commissioners' court to constitute a board of equalization); and may also provide for the classification of all lands with reference to their value in the several counties.

Farm products, etc., exempt (sec. 18).

Crops and farm products in the hands of the producer and family supplies for home and farm use shall be exempt from all taxation until otherwise directed by a two-thirds vote of all the members elect to both houses of the legislature.

Cities and towns having a population of 5,000 or less may levy, assess, and collect an annual tax to defray the current expenses of their local government, but such tax shall never exceed for any one year one-fourth of 1 per cent, and shall be collectible in current money. And
all license and occupation taxes levied, and all fines, forfeitures, penalties, and other dues accruing to cities and towns, shall be collectible only in current money.

Cities having more than 5,000 inhabitants may levy, assess and collect such taxes as may be authorized by law, but no tax for any purpose shall ever be lawful for any one year which shall exceed 2½ per cent of the taxable property of such city, and no debt shall ever be created by any city unless at the same time provision be made to assess and collect annually a sufficient sum to pay the interest thereon and create a sinking fund of at least 2 per cent thereon.

Counties, cities, and towns are authorized, in such mode as may now or may hereafter be provided by law, to levy, assess, and collect the taxes necessary to pay the interest and provide a sinking fund to satisfy any indebtedness heretofore legally made and undertaken; but all such taxes shall be assessed and collected separately from that levied, assessed, and collected for current expenses of municipal government, and shall, when levied, specify in the act of levying the purpose therefor, and such taxes may be paid in the coupons, bonds, or other indebtedness for the payment of which such tax may have been levied.

All counties and cities bordering on the coast of the Gulf of Mexico are hereby authorized, upon a vote of two-thirds of the taxpayers therein (to be ascertained as may be provided by law), to levy and collect such tax for construction of sea walls, breakwaters, or sanitary purposes as may be authorized by law, and may create a debt for such works and issue in evidence thereof. But no debt for any purpose shall ever be incurred in any manner by any city or county unless provision is made, at the time of creating the same, for levying and collecting a sufficient tax to pay the interest thereon and create at least 2 per cent as a sinking fund.

The property of counties, cities, and towns, owned and held only for public purposes, such as public buildings and the sites therefor, fire engines and the furniture thereof, and all property used or intended for extinguishing fires, public grounds and all other property devoted exclusively to the use and benefit of the public, shall be exempt from taxation.

The legislature may constitute any city or town a separate and independent school district, and when the citizens of any city or town have a charter, authorizing the city authorities to levy and collect a tax for the support and maintenance of a public institution of learning, such tax may hereafter be levied and collected if, at an election held for that purpose, two-thirds of the taxpayers of such city or town shall vote for such tax.

There may be created within the State of Texas, or the State may be divided into such number of conservation and reclamation districts as may be determined to be essential to the accomplishment of the purposes of this amendment to the constitution, which districts shall be governmental agencies and bodies politic and corporate, with such powers of government and with the authority to exercise such rights, privileges, and functions concerning the subject matter of this amendment as may be conferred by law. The legislature shall authorize all such indebtedness as may be necessary to provide all improvements and the maintenance thereof requisite to the achievement of the purposes of this amendment, and all such indebtedness may be evidenced by bonds of such conservation and reclamation districts, to be issued under such regulations as may be prescribed by law and shall also authorize the levy and collection within such districts of all such taxes, equitably distributed, as may be necessary for the payment of the interest and the creation of a sinking fund for the payment of such bonds; and also for the maintenance of such districts and improvements, and such indebtedness shall be a lien upon the property assessed for the payment thereof. Provided, The legislature shall not authorize the issuance of any bonds or provide for any indebtedness against any reclamation district unless such proposition shall first be submitted to the qualified property taxpaying voters of such district and the proposition adopted.
Sec. 2. General property taxes.—All property, real, personal, or mixed, except such as is expressly exempted, is subject to State, county, and municipal taxation.

"Real" and "personal" property, for purposes of taxation, is construed to include—

Real property.—Land and all buildings, structures, and improvements or other fixtures thereon, an all rights and privileges appertaining thereto, and all mines, minerals, quarries, and fossils in and under the same, also standing timber, and all timber, all stocks and securities, all gold, silver, and all money, credits, bonds, and other evidence of debt owned by citizens of the State, whether the same be in or out of the State, all ships, boats, and vessels belonging to inhabitants of the State, if registered in the State, whether at home or abroad, and all capital invested therein, all moneys at interest within or without the State to the person to be taxed, and all debts due to such person over and above his indebtedness, all public stocks and securities, all stock in corporations (except national banks) out of the State owned by residents, all personal estate of insured corporations, whether the owners thereof are residents or nonresidents, the income of any annuity, unless the capital of such annuity be taxed within the State, all ships, boats, and vessels belonging to inhabitants of the State, all persons keeping up a business in the State or in any railroad company, or which have been exempted from taxation for the benefit of any corporation whose property is not subject to the same mode and rule of taxation as other property.

Personal property.—All goods, chattels, and effects, and all moneys, credits, bonds, and other evidence of debt owned by citizens of the State, whether the same be in or out of the State, all ships, boats, and vessels belonging to inhabitants of the State, if registered in the State, whether at home or abroad, and all capital invested therein, all moneys at interest within or without the State to the person to be taxed, and all debts due to such person over and above his indebtedness, all public stocks and securities, all gold, silver, and all money, credits, bonds, and other evidence of debt owned by citizens of the State, whether the same be in or out of the State, all ships, boats, and vessels belonging to inhabitants of the State, if registered in the State, whether at home or abroad, and all capital invested therein, all moneys at interest within or without the State to the person to be taxed, and all debts due to such person over and above his indebtedness.

Exemptions.

The exemptions are:

1. Public property.
2. Houses used exclusively for public worship, the books and furniture therein, and the necessary ground.
3. Public colleges and academies, with their lands.
4. Endowment funds of institutions of learning.
5. All buildings used exclusively for school purposes.
6. Cemeteries.
7. Property used for public charity, including funds and property (except real estate and office equipment) of fraternal benefit societies.
10. Household and kitchen furniture, not over $250 in value, including one sewing machine.
11. Annual pensions granted by the State and by the United States.
12. All buffalo and cattle kept for experimental purposes or in parks for pleasure and to preserve the species.
13. Farm products in the hands of the producer and family supplies.
14. The buildings and grounds, books, furniture, and endowment funds of Young Men's and Young Women's Christian Associations used exclusively for the purpose of education, work, and the books and furniture contained therein.
15. All property belonging to art dealers and societies of fine artists.
16. For the purpose of State, county, and city taxation the amount of the reserve of each society of all mutual life insurance companies shall be deducted from their gross assets.

Sec. 3. Assessment.—In general there is but one assessment, made annually by the county assessors (elected biennially), which forms the basis of State and county taxes. In cities and towns the council has power to provide by ordinance for the assessment by city and town assessors who are elected for terms of two years. Collectors of taxes of counties, cities, and towns are authorized to make up a supplemental roll of unlisted property which they discover during collection, and they receive a commission of 4 per cent on property so assessed and 5 cents on each poll. Assessors are compensated by commissions of from 1.7 to 5 cents on each $100 of property assessed, one-half paid by the State and one-half by the county, and 5 cents for each poll to be paid by the State.

All property is assessed as of January 1, at its true and full value, which is the price that could be obtained for it at a private sale where the property is situated. The taxpayer provides the assessor with a list and a statement of the value of his property, and the assessor is required to swear the owner that the inventory contains a true, full, and complete list of all his taxable property. The valuation as rendered in the list of the taxpayer is to a certain extent binding upon the assessor, and if he is not satisfied he must refer his estimate to the board of equalization of the county and notify the taxpayer.

Provision is made for the assessment of back taxes for previous years in which property escaped being rendered or assessed.

Credits are assessed only for the balance above indebtedness, but no deduction is allowed on account of any bond, note, or obligation of any kind given to any mutual insurance company, or subscription to capital stock, or benevolence.
Property owned by residents and located in unorganized counties is assessed by the assessor of the county to which it is attached for judicial purposes. Lands of nonresidents lying in unorganized counties are assessed by the comptroller of public accounts.

The property of corporations is assessed the same as other property in accordance with the constitutional requirement. There are, in addition, however, various special corporation taxes. But shares of capital stock of corporations which are taxed on their capital and property need not be listed.

National banks are assessed on their real estate and their shares are assessed to the individual holders thereof. All the property, both real and personal, of a State bank is subject to taxation. Bank officers must make a sworn statement of shareholders and their holdings, and shares must also be listed by the shareholder. Shares are taxed, however, only for the difference between the actual cash value and the proportional amount per share at which the real estate of the bank is assessed. Taxes upon the shares assessed against the shareholder, if not paid by the shareholder, become a lien upon the property of the banking corporation. Deposits are deducted from the assets.

The railroad track and all the property of railroads that is located in organized counties, except the rolling stock, is assessed in the counties and incorporated towns and cities, like the property of individuals. But all railroad property, including the roadbed, in unorganized counties, must be listed with the comptroller of public accounts. Rolling stock is assessed by the assessor of the county in which the company's principal office is located. The assessment is then revised by the board of equalization of that county and apportioned by the comptroller of public accounts to the several counties in proportion to the distance that the road runs therein, and is listed on the assessment roll as other personal property.

The value of the franchises and of the intangible personal property of all railroads is assessed by the State tax board, composed of the comptroller, the secretary of State, and a third member appointed for two years by the governor, known as the tax commissioner, and is apportioned to the counties on a mileage basis. The valuation is determined by ascertaining, first, the value of the entire property, by reference to the market value of the stock and of the bonds, and then deducting therefrom the value of the tangible property as assessed for purposes of taxation. The valuation so fixed is entered by the assessors on their rolls and can not be changed by the county boards of equalization.

Sec. 4. Equalization.—The county board of equalization, composed of the commissioners' court (commissioners are elected biennially), corrects errors in the assessment lists and equalizes the valuations between individuals. They can only act on matters of valuation and the valuation fixed by them is final. In unorganized counties property assessments are equalized by a board composed of the governor, attorney general, and secretary of State.

Cities and towns may have their own boards of equalization.

There is no State board of equalization and little central or supervisory control for the enforcement of uniform valuation between the counties. No board has authority to equalize taxable values between counties.

Sec. 5. Tax rates.—The rate for general State purposes and for the support of the free public schools is determined each year by the State tax board, composed of the governor, comptroller of public accounts, and State treasurer, and must be such as will raise the amounts appropriated.

There is a State tax of 5 cents on each $100 of valuation of taxable property in the State for pensions.

The commissioners' courts of the several counties have power to levy for county revenue purposes a tax of not to exceed 25 cents on each $100 valuation, for roads and bridges, 15 cents; for the payment of debts, erection of public buildings, and other permanent improvements, 25 cents; improvements of public roads, 15 cents (on property subject thereto); and for free public schools and school buildings by vote of the taxpayers, 20 cents on each $100.
County commissioners' court may construct drains and assess the cost thereof against property benefited, including railroads and county roads. If the construction of drains or ditches is a public necessity and conducive to the public health, the commissioners may, if the voters approve, levy an annual drainage tax of not to exceed 15 cents on each $100 of assessed valuation of taxable property in the county or any subdivision thereof.

The commissioners' court may levy a special tax upon petition and vote of electors of not to exceed 15 cents on each $100 of valuation of taxable property in a road district for road purposes.

The commissioners' court of any county may levy and collect a tax of not to exceed 5 cents on each $100 of assessed valuation of all taxable property outside of incorporated cities and towns which support their own free libraries.

For the maintenance of a county free library any county may levy an annual tax of not to exceed 5 cents on each $100 of assessed valuation of all taxable property outside of incorporated cities and towns which support their own free libraries.

County bonds may be issued, if voters approve, for erection of a courthouse and jail and for roads and bridges. Courthouse bonds may not exceed in amount 2 per cent of the taxable property in the county and bridge bonds 1½ per cent. Any county or subdivision thereof may issue bonds, if two-thirds of voters approve, in any amount not exceeding one-fourth of the assessed valuation of taxable real property for the construction and maintenance of roads, such bonds to be payable within 30 years and to bear interest at not exceeding 5½ per cent. A sufficient annual tax shall be levied to pay the interest and provide a sinking fund. Any subdivision of a county issuing such bonds shall be deemed to be a road district and a body corporate.

Taxes and counties and cities bordering on the Gulf of Mexico may levy a tax of not to exceed 50 cents on each $100 of taxable valuation of property for the construction and maintenance of sea walls or breakwaters, or may issue bonds payable within 40 years with interest at not exceeding 6 per cent.

Restrictions on bond issues. No bonds shall be issued by a county, city, or town for any purpose unless first authorized by vote of the electors. Bonds are payable within 5 to 40 years and bear interest at not to exceed 6 per cent, but the total indebtedness of any county shall not be increased by any issue of bonds to an amount exceeding 5 per cent of its taxable property. When the bonds are issued, it shall be the duty of the commissioners' court to levy an annual ad valorem tax sufficient to pay the interest on and provide a sinking fund for such bonds. Such annual tax shall not exceed one-fourth of 1 per cent for courthouse and jail bonds and 1½ cents on each $100 for bridge bonds.

City and town tax rates. No bonds shall be issued by a county, city, or town for any purpose unless first authorized by vote of the electors. Bonds are payable within 5 to 40 years and bear interest at not to exceed 6 per cent, but the total indebtedness of any county shall not be increased by any issue of bonds to an amount exceeding 5 per cent of its taxable property. When the bonds are issued, it shall be the duty of the commissioners' court to levy an annual ad valorem tax sufficient to pay the interest on and provide a sinking fund for such bonds. Such annual tax shall not exceed one-fourth of 1 per cent for courthouse and jail bonds and 1½ cents on each $100 for bridge bonds.

City parks. The city council or board of aldermen of any city or town has power by ordinance to levy a tax of not exceeding one-fourth of 1 per cent on the assessed value; also 25 cents on each $100 for improvements and construction or purchase of public property; 15 cents on each $100 for roads, bridges, and streets; and such amount for school purposes as the electors of the district may determine upon.

Streets and improvements. The city council may levy and collect special taxes and assessments for improvement of avenues, streets, and alleys. Cities and towns may issue bonds for improvements payable within 40 years with interest at not to exceed 6 per cent, if voters approve.

Tax levies in cities and towns of 5,000 or less. Cities and towns of 5,000 or less population may levy a tax for paying the interest on and providing a sinking fund for bonds, and such tax as may be necessary not to exceed 1½ per cent of the taxable property valuation for current expenses and for construction of public buildings, waterworks, sewers, and other permanent improvements, and for the construction and improvement of roads, bridges, and streets within their limits. Cities of more than 5,000, unless otherwise provided in their charters, may levy similar taxes not to exceed 2½ per cent of the property valuation.
SEC. 6. Collection.—In general taxes for the State and county are collected by the county tax collector who is elected for a term of two years in counties with a population of 10,000 or over, in other counties the sheriff is ex officio tax collector. Any incorporated city or town or village may authorize the county assessor and the county collector to act as the city, town, or village assessor and collector, in which case the property in the city, town, or village shall be assessed at the same value as that fixed for county and State purposes. For making such assessments and collections the assessor and collector are each entitled to a commission of 1 per cent of the taxes collected. In cities and towns which provide for their own collections the local collectors are elected biennially. Collectors are compensated by commissions on the amounts collected.

Taxes are due on the 1st of October, and the tax collector or his deputies attend at appointed places to receive payment. Taxes are delinquent on the 1st day of December, and forced collections may begin thereafter by levy and sale of personal property, but if no such property is found, a list of delinquent lands and lots is made up between April 1 and 15, the sale of which is advertised and enforced by suit. All property is thus liable for taxes and may be levied on and sold, and taxes on real property are a lien thereon, which is superior to rights acquired by assignment, inheritance, or devise. If taxes are not paid by January 31, a penalty of 10 per cent on the entire amount of such taxes accrues, to be paid, when collected, proportionately to the State and county.

Taxes on lands of nonresidents in unorganized counties are paid at the office of the comptroller of public accounts, who may enforce collection. Special provisions are made for the assessment and collection of back taxes on lands not rendered or assessed since 1870.

SEC. 7. Poll taxes.—Every male person between the ages of 21 and 60 years, resident within the State on January 1, is required to pay an annual poll tax of $1.50. $1 being for the benefit of free schools and 50 cents for general revenue purposes. Indians not taxed, and insane, blind, and deaf and dumb persons, and those who have lost one hand or foot, are exempted. Counties may levy a poll tax of not exceeding 25 cents for county purposes on all persons who are subject to the State tax.

Cities may levy an annual poll tax of not to exceed $1 on every male inhabitant over the age of 21 years (idiots and lunatics excepted) who is a resident thereof. All males not exempted are required to work on the roads in rural districts, or, in lieu thereof, to pay a tax of $3 per annum.

SEC. 8. Inheritance tax.—All property within the jurisdiction of this State, whether belonging to inhabitants of the State or not, which shall pass by will, or the laws of descent or by deed, grant, sale, or gift intended to take effect after the death of the grantor or donor, except to the father, mother, husband, wife, or direct lineal descendant of the deceased or to any public corporation or charitable, educational, or religious organization to be used for charitable, educational, or religious purposes within the State, is subject to a tax for the benefit of the State at the following rates:

**Beneficiaries and exemptions**

- Class (a) — Lineal ascendant or brother or sister, or lineal descendant of a brother or sister, of decedent. Exemption: $2,000.
- Class (b) — Uncle, aunt, or lineal descendant of an uncle or aunt. Exemption: $1,000.
- Class (c) — Any other person, natural or artificial. Exemption: $300.

**The tax rates are**

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<th>Class (c)</th>
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<td>$100,000 to $200,000</td>
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The tax is assessed upon the actual or market value of the property, and the court having jurisdiction over the estate may appoint two appraisers to fix such value. If not paid within one year after the executor or administrator has come into possession, a penalty of 2 per cent a month for the first 10 months and 2 per cent a month thereafter until the tax is paid, is imposed in addition to the costs of collection.

Sec. 9. Corporation taxes.—Corporations are, in general, taxed under the general property tax above described. There are, in addition, the following so-called "occupation," taxes:

**Domestic corporations:** Every domestic corporation chartered under the laws of the State is required to pay an annual franchise tax of not less than $10, computed as follows: Every dollar on each $5,000 or fraction thereof of authorized capital stock up to $1,000,000; 25 cents on each $1,000 in excess of $1,000,000. When the aggregate amount of the capital stock issued, plus the surplus and undivided profits of the corporation, exceeds the authorized capital stock, the franchise tax is computed upon the basis of such aggregate amount.

**Foreign corporations:** Every foreign corporation authorized to do business in the State pays an annual franchise tax on that proportion of its authorized capital stock plus surplus and undivided profits, if any, which the gross receipts from business done in the State bear to the total gross receipts of the corporation, at the following rates: On each $1,000, up to $100,000, $1.00; on each $1,000 between $100,000 and $1,000,000, 50 cents; and on each $1,000 over $1,000,000, 25 cents. In no case is the minimum fee to be less than $50. This tax is not required of corporations which pay an annual tax on gross receipts.

**Corporations exempt:** Exempt from the franchise tax are insurance companies, transportation companies, and car companies which pay the annual tax on gross receipts. Corporations for public purposes and religious worship, for agricultural and the encouragement of agriculture, for educational purposes and public charity, and cemeteries not for private profit, and water users' associations incorporated to aid people in arid sections are excepted from charter fees and franchise taxes.

Certain public service corporations are required to make annual reports to the comptroller of public accounts, and on the basis of these reports are taxed on their gross receipts within the State at the following rates, payable quarterly, unless otherwise specified:

- Express companies, 2 per cent of gross receipts, payable annually.
- Telegraph companies, 2 per cent.
- Gas, electric light, electric power, and water-works companies, in cities of 10,000 to 25,000 inhabitants, one-fourth of 1 per cent; in cities of 25,000 or more, one-half of 1 per cent.
- Collected and commercial agencies, one-half of 1 per cent.
- Seed, fertilizer, fruit, and other car companies, 2 per cent of gross receipts.
- Pipeline companies, 2 per cent.
- Oil dealers: Wholesale dealers in coal oil, naphtha, benzine, or any other mineral oils, 2 per cent of their gross receipts.
- Electric railways: Interurban, trolley, traction, or electric street railways, in or connecting with cities of less than 20,000 inhabitants, one-half of 1 per cent of gross receipts; in cities of more than 20,000 inhabitants, three-fourths of 1 per cent. This provision does not apply to a street railway or traction company wholly within any town or city of less than 10,000 inhabitants.
- Publishers: Textbook and law book publishers, 1 per cent of gross receipts.
- Telephone companies, 1 per cent.
- Oil wells, 11 per cent of all oil produced at the average market value thereof.
- Terminal companies, 1 per cent.
- Sleeping, pleasure, and dining car companies pay a tax of 5 per cent of their gross receipts from all sources wherever within the State, except from the buffet service. This tax is in lieu of all other taxes upon such car companies, except a tax of 25 cents on the $100 of their capital stock in use in the State, based on reports to the comptroller, being that proportion of the whole capital stock after deducting the amount invested in real estate, manufacturing plant, materials, and properties other than sleeping, palace, and dining cars and equipments that the mileage in the State bears to the total mileage.

These taxes are paid to the State treasurer. A penalty of 10 per cent is added for failure to pay within 30 days after the tax becomes due.

**Exempt from intangible tax.**

Persons or corporations taxed as above are exempt from the tax on intangible assets.

**Relieved from occupation taxes.**

Corporations paying the State and county taxes upon their tangible properties are relieved from liability for the payment of all occupation taxes measured by gross receipts.

Every mutual fire, storm, and lightning insurance company pays annually to the insurance commissioner one-half of 1 per cent of all gross premiums received, and no other tax is required of such company. Insurance companies, other than life, pay 2 per cent per cent of their gross premium receipts, but if any insurance company has one-fourth of its entire assets invested within the State, the tax is 1 per cent of the gross premium receipt; if one-half of its entire assets invested within the State, the tax is one-half of 1 per cent.
The State fire insurance commission consists of the commissioner of insurance and banking and two members appointed by the governor for a term of two years (one retiring each year). This commission has general supervision over the fire insurance business of the State. For its support all fire insurance companies pay a tax of 1\(\frac{1}{4}\) per cent of their gross premium receipts.

Mutual fire, lighting, and storm insurance companies pay a tax of one-half of 1 per cent on all net premiums or assessments received during the year, in lieu of all other taxes.

Mutual hail insurance companies pay an annual franchise tax of $50. Printers' mutual fire and storm and all mutual fire and tornado insurance companies which transact business in only one county pay annually to the insurance commissioner as a fee for filing their annual reports $5, and such associations are not subject to any franchise or other tax.

**Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.**—There is an elaborate system of State taxes on occupations, or privilege taxes, levied on every person, firm, company, or association of persons pur- suing certain occupations, on every such occupation or separate establishment.

1. **Licenses required for certain business activities:**

   - Auctioneers, $10
   - Bulliard and pool tables, used for profit, $20
   - Cannon crackers, sale of, $500 per annum
   - Cigarette dealer, $10 per annum
   - Commission men, $10
   - Commission merchants: City of 10,000 or more inhabitants, $50, less than 10,000, $25
   - Cotton brokers: City of 10,000 or more inhabitants, $50, less than 10,000, $15
   - Credit agencies (no county, city, or town tax is imposed), $500.
   - Employment agency, $25.
   - Firearms: Corporations or persons dealing in firearms pay a tax of 50 per cent of gross receipts.
   - Fencing industry.—See miscellaneous licenses.
   - Food or drug manufacturer or vendor, annual registration fee, $1.
   - Gas, electric light, and waterworks companies in cities of 10,000 or more inhabitants, $25, less than 10,000, $30
   - Ice dealer: City of 20,000 or more inhabitants, $50; 10,000 to 20,000, $30, 6,000 to 10,000, $25, less than 6,000, $10
   - Lightning rod agents: To State, $100, to county, $50; dealers, to State, $25, county, $12.
   - Loan agents: To State, $150, to county, $15.
   - Merchants. Removing from place to place and offering for sale "bankrupt stock," "fire sale," etc., first month, $100, subsequent months, each $25, if business is to continue 12 months, each $100, if business is to continue 6 months, each $100.
   - Nine or ten pin alleys, $100
   - Patent medicines, traveling vendors of, $50 annually.
   - Pawnbrokers, $150.
   - Peddlers, on foot, $5, with one horse or pair of oxen, $7.50; two horses or two pairs of oxen, $10, with boats, $10 (for each county in which they peddle (disabled ex-Confederate and ex-Federal soldiers are exempt), peddlers of clocks, cooking stoves, wagons, carriages, etc., washing machines, and churns, $250 for the State and $100 in each county.
   - Sewing machine agencies: To State, $15, to county, $7.
   - Ship brokers, $10.
   - Shooting galleries, in each county, $30.
   - Street car companies, $2 per mile.

   These taxes must be paid not less than three months before the occupation begins, all arrearages of taxes are a lien upon all the stock and fixtures used in the business which may be foreclosed by sale.

2. **Occupational and professional licenses:**

   - Accountant, certified public, examination, $25; annual fee, $1.
   - Attorney at law, examination, not to exceed $5.
   - Dentist, examination, $5; duplicate license, $1.
   - Embalmer examination, $10; annual renewal, $5.
   - Insurance adjusters and agents, annual tax, $50.
   - Nurse, examination, $5.
   - Optometrist, examination, $15; issuance of license, $5.
   - Pharmacist, examination, $5; assistant pharmacist, examination, $7.50; annual registration fee not engaged in active practice, $1.
   - Physicians and surgeons, examination, $25; reciprocity certificate, $50; examination to practice obstetrics only, $5.
   - Teacher, examination, $4, one half of which is retained by the county and the other half transmitted to State for paying expenses of examining board.
   - Traveling physician, surgeon, oculist, or medical or other specialist, $20.
   - Veterinarian, examination, $15, reciprocity certificate, $30.

3. **Miscellaneous licenses:**

   - Acrobatic performances, $10.
   - Baseball parks: In towns of 5,000 or more inhabitants, $25.
   - Circus or wild west show: When admission is 75 cents, for each exhibition $225, 50 to 75 cents, $200; 25 cents or less, $100.
### TAXATION AND REVENUE LAWS—TEXAS.

**Commercial feeding stuffs.** Inspection of concentrated feeds, 10 cents per ton.

**Commercial fertilizer.** Inspection, 25 cents per ton sold or offered for sale.

**Crude petroleum.** Tax for expenses of Railroad Commission, one-twentieth of 1 per cent of market value. This tax is in addition to the gross receipts production tax.

**Examination for sale of medicines.** To State, $50, to county, per exhibition, $2.30.

**Fish and game.** Tax on all fish and shrimp taken and sold or offered for sale, not less than one-fifth of 1 cent per pound, on all oysters, not less than 2 cents per barrel; on all turtles, not less than 1 cent per pound, on each terrapin, not less than 15 cents.

**Fees fixed by game, fish, and oyster commissioner.** Annual certificate of operation of fishing boats, $1.50. Annual license to catch or take fish, shrimp, oysters, and terrapin, $1. Wholesale dealers in fish and shrimp, application fee, $10, issuance of license for each year, $1 for each 1,000 pounds of fish handled, and a tax of 1 cent per barrel on oysters, to be paid monthly. Application for location for planting oysters, $20. Rent for location after locator begins to sell or market oysters, $1.50 per acre annually and 2 cents per barrel. License to owners of sail or power boats to carry hunting parties, $2. License to person to hunt outside county of his residence, $2. Hunting license for nonresident or alien, $1. License to take muskets, slings, or net or shots for $1, $10, and $25 additional for permit to use dredge. Permit to seine for drum fish in certain waters, 2.50 per day.

**Hobdoct or fling frames.** $10.

**Menageries, museums, carnivals, etc.** $50 annually or $10 for each performance.

**Carnivals and shows given under direction of a Chamber of Commerce.** $100 annually, fees paid by Chamber of Commerce.

**Motor vehicles.** Annual registration motor cycle, $3; motor vehicle, except commercial cars, 25 cents per horsepower but not less than $7.50. Commercial motor vehicle, fee based on carrying capacity and tire equipment if over 5,000 pounds. If 5,000 pounds or less carrying capacity, fee is based on horsepower as above.

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<th>Pneumatic tires</th>
<th>Solid tires</th>
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**Trailer or semitrailer per 100 pounds gross weight of vehicle and carrying load, if equipped with—**

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**Owners of passenger motor vehicles having a seating capacity of more than 7 passengers pay an additional fee of $1 for each passenger in excess of 7. Duplicate or replacement of number plates, $1 for each number. Transfer of ownership of motor vehicle, $1.** Dealer's annual registration, $13, and $5 for each additional number. Chauffeur, annual registration, $4. Registration of new engine number on motor vehicle, $2. If registration is made after April 1 and before June 30, three-fourths of above fees are charged; if made between July 1 and September 30, one-half, and if on or after October 1, one-fourth. Fees are used for the construction and maintenance of highways. One-half of the gross receipts of fees remitted to the counties in which collected to be expended under the direction of the commissioner's court in the maintenance of the public roads in such counties.

**Oil and gas on lands owned by the State.** Annual payments for permit to prospect for, 10 cents per acre included in the permit, filing application for survey of claim, $1. **Panoramas.** State, $10, county, $2.

**Persons selling at retail nonintoxicating malt liquor in counties, justice's precincts, cities, or towns where the sale of intoxicating liquors is prohibited must pay an annual State tax of $2,000, and the counties, cities, or towns may levy a further tax of not to exceed $1,000.**

**Phonographs, etc.** Where a fee is charged, $25.

**Race tracks: 1-mile, $100, 2-mile, $50.**

**Skating rinks:** $1.

**Slight of hand:** $2.
4. Fees are collected by State officials and paid into the general fund, as follows:

**Agricultural cooperative associations**
- Filing articles of incorporation, $10; amendment, $5 per page; license fee, $5, exempt from all other franchise or license taxes.

**Agricultural seeds**
- Examination, 5 cents per sample; test of purity, 10 cents each.

**Attorney general**
- For each affirmation of judgment in cases in which State is a party involving pecuniary liabilities to the State, 10 cents per page.

**Banking subsidiaries**
- Filing statement of financial condition with Commissioner of Insurance and Banking, $10.
- Examination of financial condition at time of beginning business, not exceeding one-eighth of 1 per cent of capital and actual expenses of examiner.
- Quarterly examinations of domestic banks. Fees not to exceed the following amounts if capital stock including permanent surplus is: $0 to $5,000, $10; more than $5,000 and not more than $25,000, $15; $25,000 to $50,000, $20; $50,000 to $100,000, $25; $100,000 to $250,000, $30; $250,000 to $500,000, $35; $500,000 to $1,000,000, $40; more than $1,000,000, $50 per day and expenses of examination.

**Certificate of authority and annual renewal**
- Foreign building and loan associations, $25. Annual franchise tax, $250.

**Commissions to persons elected or appointed to office**
- For copies of papers, documents, or records, 15 cents per 100 words.

**Control of public accounts**
- Fee for each certificate placed on contract, 10 cents.

**Corporation stock, sale of (blue sky law)**
- Filing fee, $20; investigation of condition, $1 per day and expenses of examination.

**Farmers’ cooperative associations**
- Filing articles of incorporation or amendment thereof, $10.

**Fire insurance companies**
- Application and issuance of charter, if capital stock is $5,000 or less, not to exceed $5; if $5,000 to $10,000, $10; if over $10,000, $25.

**Insurance and Banking, $10.**
- Examination of financial condition at time of beginning business, not exceeding one-eighth of 1 per cent of capital and actual expenses of examiner.
- Quarterly examinations of domestic banks. Fees not to exceed the following amounts if capital stock including permanent surplus is: $0 to $5,000, $10; more than $5,000 and not more than $25,000, $15; $25,000 to $50,000, $20; $50,000 to $100,000, $25; $100,000 to $250,000, $30; $250,000 to $500,000, $35; $500,000 to $1,000,000, $40; more than $1,000,000, $50 per day and expenses of examination.

**Patents to land**
- Certificate of authority and annual renewal, $10.

**Petroleum and gas in un surveyed lands**
- Filing application to prospect for, $1 and 10 cents for each acre applied for.

**Railroad Commission**
- For copies of papers, documents, or records, 15 cents per 100 words.

**Secretary of state**
- Fee for each certificate placed on contract, 10 cents.

**Southwest water examiner**
- Application and issuance of charter, if capital stock is $5,000 or less, not to exceed $5; if $5,000 to $10,000, $10; if over $10,000, $25.

**Filing certified copies of articles of incorporation and amendments thereof of foreign corporations, $3 for first $10,000 of capital stock actually subscribed, and $10 for each additional $10,000 or fraction thereof, with a maximum fee of $2,150. Maximum fee for any foreign building and loan company, $250. No foreign corporation engaged in loaning money shall be required to pay more than $1,000. The organization of building and loan associations is provided for with an annual fee of $10, and fees for annual examinations amounting to one seventy-fifth of 1 per cent of the gross
assets; this is not to be less than $20 nor more than $100: filing articles or amendments or any other paper, $1; copy of articles or other papers and certificates of same, 20 cents per folio of 100 words.

Water rights: Filing application for any purpose, $7.50, and in addition thereto:
Filing application for storage of water except surface waters, $5; if storage is in excess of 5 acre-feet an additional fee of 5 cents shall be charged for each additional acre-foot in excess of 5 up to not including 100 acre-feet; for each additional 100 acre-feet or fraction thereof an additional fee of $10 up to 1,000 acre-feet; and for each additional 1,000 acre-feet above 1,000 an additional fee of $25. No fee charged for storage of less than 5 acre-foot. Filing application for taking or diversion of water for irrigation purposes, 10 cents per acre. Filing application for use of water for developing hydraulic power, 2 cents per foot of head for each cubic foot of water per second. Filing application for taking, diversion, or use of fleeting water for any other purpose than storage, irrigation, or development of hydraulic power, 5 cents for each acre-foot of water consumed per annum. Filing each exhibit, map, affidavit, or other paper, 25 cents. Recording any paper required or authorized to be recorded, $1 and 15 cents per folio of 100 words, in excess of 200. Making and certifying any paper or instrument, $1 and 15 cents per folio of 100 words. Making and certifying copies of any map or blue print, $1 and 75 cents; for each hour or fraction thereof required. Filing application to begin actual construction or to complete work, a fee equal to one-half of the original application fees.

Weights of the public: Certificates of authority, $5
Weights and measures: Fees fixed by State superintendent.

Specific county license taxes and fees are imposed in the following cases:
Brands and trade-marks of carbonated goods, mineral waters, etc., recording in office of county clerk, $1.
Contracting stevedores, $5.
Dairies and milk distributors' trade-marks, names, or designs, recording by county clerk, $1.
Fees fixed by State superintendent.
Filing certificate of person conducting his business under assumed name, $1.
Ferry operators not to exceed $100 per annum.
Filing certificate of person conducting his business under assumed name, $1.

Municipal licenses.

The mayor and board of aldermen of any incorporated town or city may levy one-half of the occupation tax levied by the State on all occupations not specially exempted or provided for otherwise. Specific county license taxes and fees are imposed in the following cases:

No income tax.

SEC. 11. No income tax.—There is no income tax in Texas.

SEC. 12. School revenues.—The constitution establishes a permanent school fund from the proceeds of the sale of public land and from other sources, and the interest derived therefrom and the school taxes make up the available school fund, which is apportioned to the several counties of the State according to the school population of each. Permanent free school, university, asylum, or other funds are credited with revenue derived from rents and royalties upon gross output of any minerals or mineral product mined or taken from all school or other public land of the State. Counties are subdivided into school districts, and the commissioners' courts of the several counties must levy a special tax of not less than 50 cents on $100, in order to receive State aid. The constitution provides that one-fourth of the revenue derived from the State occupation taxes and a poll tax of $1 are to be set apart annually for the support of free public schools; and in addition there is to be levied an annual ad valorem State tax of not to exceed 35 cents on each $100, sufficient, with the available school fund arising from other sources, to support free public schools for not less than six months in each year.

The State has appropriated $1,500,000 for the school year 1922 and $1,000,000 for the school year 1923 for aiding rural schools and those of small towns, but no school district is eligible to receive such aid unless it levies and collects a local school tax of not less than 50 cents on each $100 of taxable property.

Additional tax levies in county.

The commissioners' court of any county may levy a special tax for the further maintenance of public free schools and the erection and equipment of a school building within each common school district, provided the voters approve, such tax not to exceed in any one year $1 on each $100 of assessed valuation of taxable property in the district. This tax
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is assessed and collected by the county assessor and county collector who are each allowed a commission of one-half of 1 per cent, and is credited to the school district in which collected.

Bonds may be issued by a common school district, if voters approve, payable in 40 years with interest at not exceeding 6 per cent, for the erection and equipment of school houses. When such bonds are issued, the commissioners' court shall levy an annual tax of not to exceed 50 cents on the $100 of assessed valuation to pay the interest and provide a sinking fund, but the bond tax and the special local tax for maintenance authorized by the district shall not together exceed $1 on the $100 valuation.

Independent school districts, if electors so vote, may levy a tax of not to exceed $1 on the $100 valuation for the maintenance of schools and not to exceed 50 cents for the purchase, construction, repair, etc., of school buildings, but the amount of the maintenance tax together with the amount of the bond tax of the district, if any, shall never exceed $1 on the $100 valuation. Bonds may be issued by such districts, if voters approve, payable in 40 years with interest at not to exceed 6 per cent, but the amount of bonds shall never be such as to require a greater rate of taxation than 50 cents on each $100 assessed valuation to pay the interest and provide a sinking fund.

Sec. 13. Certain districts in which special taxes or assessments may be levied.—Drainage districts may be organized as bodies corporate and may issue bonds for construction purposes. Such bonds shall not exceed in amount one-fourth of the assessed value of the real property in the district, shall be payable within 40 years and bear interest at not to exceed 6% per cent. A sufficient tax to pay the interest and provide a sinking fund shall be levied annually. The assessment, equalization and collection of these taxes are the same as for State and county taxes. An annual tax of not to exceed 5 cents on each $100 of assessed valuation of property in the district may be levied for the maintenance, repair, and upkeep of the improvements.

Levee improvement districts may be organized, and the commissioners' court may issue bonds payable in 30 years with interest at not to exceed 6 per cent, and an annual tax upon all taxable property in the district is levied to pay the interest and provide a sinking fund. Assessment and collection of the taxes are made by the county assessor and county collector.

Navigation districts may be formed, and the commissioners' court may issue bonds payable in 30 years with interest at not to exceed 6 per cent, and may levy an annual tax upon all property in the district to pay the interest and provide a sinking fund. An annual tax of not to exceed 10 cents on the $100 of taxable property may also be levied for maintenance and upkeep of the district. Assessment and collection of the taxes are made by the county assessor and collector.

Water improvement districts may be organized as bodies corporate, the electors of which may determine by vote whether taxes for improvement purposes shall be levied on a "benefit" or an ad valorem basis. Bonds may be issued payable within 40 years with interest at not to exceed 6 per cent, and a sufficient annual tax shall be levied to provide funds for paying the interest and to establish a sinking fund. An assessor and collector of the district taxes may be appointed by the board of directors or may be elected. A water improvement district, which is also a conservation and reclamation district, may hold an election for the purpose of imposing a limitation on debt or bond issues and declare by resolution that during a period of not to exceed 10 years the district shall not issue bonds in excess of 25 per cent of the assessed value of the taxable real property in the district.

In unorganized water control and preservation districts, bonds may be issued payable within 40 years with interest at not to exceed 6 per cent, in which case an annual tax shall be levied upon all property in the district to pay the interest and provide a sinking fund. Assessment and collection of the taxes are made by the county assessor and the county collector.
Fresh water supply districts may be organized as bodies corporate, an assessor and collector for which is elected for a term of two years. Bonds may be issued payable within 40 years and bearing interest at not to exceed 6 per cent. An annual tax shall be levied by the board of supervisors upon all property in the district sufficient to pay the interest and provide a sinking fund. The board of supervisors appoints three commissioners to act as a board of equalization of assessments.

Conservation and reclamation districts may be organized in the same manner as drainage, levee or irrigation districts. Road districts may be established by the county commissioners' court as bodies corporate; and counties and road districts, if electors so approve, may create indebtedness for maintenance purposes of not to exceed one-fourth of the assessed valuation of real property in the county or district.
UTAH.

Sec. 1. Constitutional provisions summarized.—Lands belonging to citizens of the United States residing without this State shall never be taxed at a higher rate than the land belonging to residents of this State, nor shall taxes be imposed by this State on lands or property herein belonging to or which may hereafter be purchased by the United States or reserved for its use; but nothing in this ordinance shall preclude the State from taxing, as other lands are taxed, any lands owned or held by any Indian who has severed his tribal relations, and has obtained title thereto, unless exempted by act of Congress granting the same.

The power to be conferred upon the cities by this section shall include the following: (a) To levy, assess, and collect taxes and borrow money within the limits prescribed by general law, and to levy and collect special assessments for benefits conferred.

All property in the State not exempt under the laws of the United States or under this constitution shall be taxed in proportion to its value, to be ascertained as provided by law. The word "property," as used in this article, is hereby declared to include moneys, credits, bonds, stocks, franchises, and all matters and things (real, personal, and mixed) capable of private ownership; but this shall not be so construed as to authorize the taxation of the stocks of any company or corporation, when the property of such company or corporation represented by such stocks has been taxed. The legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the State for each fiscal year. For the purpose of paying the State debt, if any there be, the legislature shall provide for levying a tax annually, sufficient to pay the annual interest and principal of such debt within 20 years from the final passage of the law creating the debt.

The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the State, according to its value in money, and shall prescribe by law such regulations as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property: Provided, That a deduction of debits from credits may be authorized: Provided further, That the property of the United States, of the State, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Ditches, canals, reservoirs, pipes, and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed as long as they shall be owned and used exclusively for such purposes: Provided further, That mortgages upon real and personal property shall be exempt from taxation: Provided further, That the taxes of the indigent poor may be remitted or abated at such time and in such manner as may be provided by law.

All metalliferous mines or mining claims, both placer and rock in place shall be assessed at $5 per acre, and in addition thereto at a value based on some multiple or submultiple of the net annual proceeds thereof. All other mines or mining claims and other valuable mineral deposits, including lands containing coal or hydrocarbons, shall be
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assessed at their full value. All machinery used in mining and all property or surface improvements upon or appurtenant to mines or mining claims, and the value of any surface use made of mining claims, or mining property for other than mining purposes, shall be assessed at full value. The State board of equalization shall assess and tax all property herein enumerated: Provided, That the assessment of $5 per acre and the assessment of the value of any use other than for mining purposes shall be made as provided by law.

The legislature shall not impose taxes for the purpose of any county, city, town, or other municipal corporation, but may by law vest in the corporate authorities thereof, respectively, the power to assess and collect taxes for all purposes of such corporation.

The rate of taxation on property for State purposes shall never exceed 8 mills on each dollar of valuation to be apportioned as follows: Not to exceed 4½ mills on each dollar of valuation for general State purposes; not to exceed 3 mills on each dollar of valuation for district-school purposes; not to exceed one-half mill on each dollar of valuation for high-school purposes; that part of the State tax apportioned to high-school purposes shall constitute a fund to be called the high-school fund and shall be apportioned to the cities and school districts maintaining high schools in the manner the legislature may provide. And whenever the taxable property within the State shall amount to $400,000,000, the rates shall not exceed on each dollar of valuation 2½ mills for general State purposes, two-tenths of 1 mill for high-school purposes, and such levy for district-school purposes as will raise annually an amount which, added to any other State funds available for district-school purposes, equals $25 for each person of school age in the State shown by the last preceding school census; unless a proposition to increase such rate or rates, specifying the rate or rates proposed and the time during which the same shall be levied, be first submitted to a vote of the qualified electors of the State as, in the year next preceding such election, shall have paid a property tax assessed to them within the State, and the majority of those voting thereon shall vote in favor thereof, in such manner as may be provided by law.

All corporations or persons in this State, or doing business herein, shall be subject to taxation for State, county, municipal, or other purposes on the real and personal property owned or used by them within the territorial limits of the authority levying the tax. Cont.

Nothing in this constitution shall be construed to prevent the legislature from providing a stamp tax, or a tax based on incomes, occupations, licenses or franchises.

Sec. 2. General property taxes.—All property in the State, not exempt by law, is taxed in proportion to its value, for State, county, and municipal purposes. Property includes moneys, credits, bonds, stocks, franchises, and all matters, real, personal, and mixed, capable of private ownership; but the stocks of any company or corporation, which is taxed on the property represented by the stock, are not taxed.

Real estate includes the possession, claim to, ownership of, or right to land; all mines, minerals, and quarries in and under land; all timber belonging to individuals or corporations and growing on the lands of the State or the United States; and all rights and privileges appertaining thereto; improvements, buildings, and fixtures on land, whether title has been acquired or not.
Personal property includes everything that is the subject of ownership not included within the meaning of the terms "real estate" and "improvements."

The following property is exempt:

1. Public property.
2. Public libraries.
3. Cemeteries not held for private or corporate benefit.
4. Property used for charitable purposes.
5. Ditches, canals, dunes, and pumping plants used for irrigating lands of the owners.
7. Utah soldiers' settlement fund.
8. Mortgages on both real and personal property.

Sec 3. Assessment.—There is one assessment list for State, county, and municipal purposes. The assessment is made annually by the county assessor (elected for a term of four years) on the basis of sworn statements, which he may require the taxpayers to furnish, in regard to the amount and value of their property on the 1st day of January. Any person, after demand by the assessor, refusing to make the sworn statement as to his property or to appear and be examined, forfeits to the county $100 for each refusal and loses his standing before the county commissioners to secure a reduction of his assessments. All taxable property is required to be assessed, after actual inspection by the assessor, at its full cash value, that is, the amount at which the property would be taken in payment of a just debt due from a solvent debtor.

Every person is entitled to deduct from the gross amount of credits the amount of all bona fide debts owing by him, except insurance premiums, notes, unpaid subscriptions to any institution or society or to the capital stock of any corporation, and suretyship obligations.

Land and improvements thereon are assessed separately.

Bank stock, State and national, is assessed where the bank is located, on the basis of a verified statement by the cashier. Real estate is assessed to the bank and the proportionate value is deducted in the assessment of the stock. The bank pays the tax and has a lien on the shares therefor. The shares of stock of national banks located without the State, but owned by residents of the State are not subject to taxation. Private bankers, brokers, and foreign banks are assessed on the average balance of credits over liabilities for the 90 days preceding the required verified statement of the condition of the business.

The capital stock and franchises of corporations are listed and taxed where the principal office is located. But the stocks of any company or corporation which is taxed on the property represented by the stock are not taxed.

All property and franchises (except those derived from the United States), owned by railroad, street railway, car, telegraph, telephone, electric light, pipe-line, power, canal, irrigating, and express companies operating in more than one county are assessed by the State railroad board of equalization, and apportioned to each county in which they are located. The assessment of railroads, street railroads, telegraph, telephone, electric light, pipe-line power, canal, irrigating, and express companies' rights of way track, and other real property other than franchise and rolling stock, is apportioned in proportion to the value thereof in each county; that of the rolling stock and franchises of railroad companies according to mileage by the unit rule.

The capital stock and franchises of corporations are listed and taxed where the principal office is located. But the stocks of any company or corporation which is taxed on the property represented by the stock are not taxed.

Mines are assessed at $5 per acre, and in addition for a value which is three times their net proceeds on the basis of verified statements by the producer, of which the record is kept in a special assessment book for mines. The assessment is apportioned to the county in which the mines are situated. The net annual proceeds of coke, bullion, and matte made from untaxed coal and ore is deemed a product of mines and taxed as personal property. Improvements, buildings, erections, structures, and machinery of mines or mining claims which have a value independent of such mine, or supplies used in mills, reduction works, or mines are to be assessed as other property. Net proceeds and improvements, etc., are assessed by the State railroad board of equalization.
All stock brought into the State by nonresidents for the purpose of being grazed and all stock removed from one county to another for the purpose of being grazed any length of time exceeding 20 days is transient stock. The tax on transient stock owned by residents is paid in the county where owned. When the stock is brought into the State, nonresidents pay the regular annual tax at full value as on property permanently located in the State but the owner is credited with the time which the stock spent outside the State provided the stock is assessed for at least six months in Utah. The tax is collected in the county in which the stock is first found after January 1. The fund so collected is apportioned to the several revenue districts in the county. All district school funds received under this act are apportioned to the several school districts as the county school fund is apportioned.

SEC. 4. Equalization.—The county board of equalization equalizes between individuals and may abate the taxes of any insane, idiotic, infirm, or indigent person to an amount not exceeding $10, may enter omitted property, and correct false or incomplete assessments.

State board. The State board of equalization equalizes the assessed value of property between the different counties and between the different classes of property throughout the State.

SEC. 5. Tax rates.—The State board of equalization determines the rate of the State tax, which must be sufficient to raise the revenue required. This rate, however, as limited by the constitution, is never to exceed 8 mills on each dollar of valuation.

Rate for 1921-22. There was directed to be raised for general State purposes in the fiscal years of 1921 and 1922 an ad valorem tax of 2.4 mills on the dollar, or such portion as the board of equalization should find necessary to raise $2,276,188.50.

Rate for 1921-22 for schools. The board is required to fix a levy which, together with other funds available, will provide $25 per capita school population for State district schools. The levy fixed for 1921 and 1922 for this purpose was 4.5 mills. There is also a tax of two-tenths of 1 mill for high schools.

Livestock tax for State bounty fund. The board of county commissioners in each county is authorized to levy a tax of 14 mills on sheep and goats; 1 mill on range horses and cattle; and 1 mill on domestic cattle; these taxes being payable to the State treasurer and kept in a separate fund known as the State bounty fund, to be used for the eradication of sheep scabios and the extermination of destructive animals.

County contributions to State road fund. The State board of equalization determines the rate of the State tax, which must be sufficient to raise the revenue required. This rate, however, as limited by the constitution, is never to exceed 8 mills on each dollar of valuation. The State road commission may require counties of an assessed valuation under $2,000,000 to duplicate one-fourth of the amount of the State road fund available for use in such counties; counties of more than $2,000,000 and less than $4,000,000 assessed valuation to duplicate one-half the amount; and counties of more than $4,000,000 assessed valuation to duplicate the full amount.

County rates; how fixed; limitations. The board of county commissioners of each county fixes the rates of county taxes and designates the number of mills on each dollar of valuation of property for each fund with maximum levies as follows: General county purposes, 1.8 to 3.5 mills according to assessed valuation of county; county schools, 4.2 to 6 mills; care, maintenance, and relief of indigent sick and poor, one-half to seven-tenths of 1 mill.

Special road taxes. The board may levy a special tax on all assessable property in the county of not to exceed 3 mills on the dollar for construction and maintenance of State roads; and a tax of not to exceed 3 mills for county road purposes; also a "special road district tax," the amount to be assessed according to distance of property from proposed road, ranging from 20 per cent to 50 per cent of the value of such property. They may also levy a special road tax of not to exceed 5 mills on the dollar when authorized by a majority of the property owners.

Library taxes; county exhibits. The county commissioners may levy a special tax of not to exceed 1 mill annually for the establishment and maintenance of county public libraries; also a special tax of not to exceed 2 cents on each $100 of taxable property for the purpose of creating a fund, not exceeding $7,500 per year in any one county, to be used to maintain exhibits of the resources of the county at domestic or foreign expositions or fairs, and to encourage immigration and increase trade in the products of the State.
The city council of each city or board of trustees of each town determines the rate of the general and special city or town taxes, subject to the following limitations: Contingent expenses, cities of the first class, 2 mills; cities of the second and third classes, 5 mills; waterworks, 4 mills; sewers and drains, 2 mills; gas works, or electric light works, 3.5 mills; erection and maintenance of city halls and memorials, 6 mills; library and gymnasium, 2.5 mills, libraries, 2 mills; in cities of first and second classes, not to exceed two-thirds of 1 mill, streets and sidewalks, cities of first and second classes, 2 mills; third class 5 mills.

When streets are a part of the system of State roads, the city may levy not to exceed 2 mills for maintenance of such roads within the city limits.

Any city or town which has issued any special improvement bonds or warrants may levy a tax of not to exceed 1 mill in any one year, to create a fund to guarantee the payment of such bonds.

Sec. 6. Collection.—Collection of State, county, and local taxes is made by the county treasurer (elected for a term of four years) and notice of the amount of tax and of the time and place where payable is given by mail to the tax payer. A lien on personal property are a lien on the real property of the owner, those on real property on the property assessed, and those on improvements, on the land and improvements, though assessed to others than the owners of the real estate; and the several liens attach as of the 1st day of January. Taxes fall due on the third Monday of September and become delinquent on the 30th of November, and are subject to a penalty of 3 per cent of amount of taxes. Delinquent taxes on personal property, except when real estate is liable therefor, may be collected by seizure and sale. The delinquent tax list is published on or before December 15, and the real property is sold on December 21.

Taxes on railroads and street railway, depot, telegraph, and telephone companies assessed by the State board of equalization are collected in the same manner as other taxes; but for taxes on car companies the secretary of the State board of equalization is made collector and remits to the State treasurer and to the county, city, town, school, and other taxing districts the sums due each district. He is authorized to enforce collection after the manner of the county treasurer.

Sec. 7. No poll taxes.—There are no State, county, or municipal poll taxes.

Sec. 8. Inheritance tax.—All property within the jurisdiction of this State and any interest therein, whether belonging to inhabitants of this State or not, which shall pass by will or the intestate laws of this or any other State or by deed, grant, sale, or gift, made or intended to take effect after the death of the grantor or donor, to any person in trust or otherwise, is subject to a tax of 3 per cent of its clear market value above the sum of $10,000 and not exceeding $25,000 and 5 per cent of its market value in excess of $25,000. There are no other exemptions. The amount of tax to be paid by the several heirs is determined by the court.

In each county the court annually appoints three competent residents and freeholders of the county to act as appraisers of all property within its jurisdiction, subject to the inheritance tax. This property must be appraised within 90 days after the appointment of an executor, administrator, or trustee, unless a longer period is fixed by the court.

All taxes are payable to the State treasurer for the use of the State and must be paid within one year from the death of the decedent. If not paid within one year, interest is charged at the rate of 8 per cent per annum until paid, unless the court allows an extension for good reasons.

Sec. 9. Corporation taxes.—In general corporations are taxed under the general property tax.

All corporations, except those not organized for pecuniary profit, and those organized for religious, charitable, benevolent or educational purposes, private water corporations for culinary purposes and for furnishing water to members of such corporations, and all canal and
irrigation corporations, all water users' associations, and all insurance corporations, are required to pay an annual State license tax as follows:

**Corporations with an authorized capital stock of $10,000 or less:**
- $5 to $50,000, $10
- $50,000 to $100,000, $25
- $100,000 to $150,000, $50
- $150,000 to $250,000, $75
- $250,000 to $500,000, $100
- $500,000 to $1,000,000, $125
- $1,000,000 to $2,000,000, $150
- $2,000,000 to $5,000,000, $200
- $5,000,000 to $10,000,000, $500

For purposes of taxation shares of stock in corporations having no par value are taken to be of the par value of $100 each.

**Penalties for delinquency.**
There is a penalty of $10 for refusal or neglect to pay the license tax by December 15, and forfeiture of charter if not paid by the first Monday in April following.

**Insurance companies.**
All insurance companies transacting business in the State pay annually to the commissioner of insurance 1 per cent of the amount of premiums received, less the amount of all premiums returned. All property taxes paid are deducted. No other taxes or fees are required.

Fire insurance companies doing business in any incorporated city or town having a regularly organized fire department pay to the State from the annual premiums collected on fire and lightning insurance within the limits of each such city or town, for the purpose of maintaining a fireman's fund.

**Exchange of reciprocal insurance contracts.**
Companies engaged in the exchange of reciprocal insurance contracts, in lieu of all other taxes and fees in the State, pay 1\(^\text{1/2}\) per cent of gross premiums or deposits collected from subscribers in the State less returns and cancellations.

**State licenses.**

**Sess. 10. Business, occupational, professional, and miscellaneous license taxes and fees.**—The State imposes the following license taxes and fees:

1. **On business activities annually unless otherwise indicated:**
   - Buttermakers, manufacturer, $1,000, dealers, wholesale, $400, retail, $200; hotels, restaurants, etc., which use renovated butter, $25.
   - Cold storage warehouses, $10.
   - Egg producers and sellers, $1.
   - Imprint milk, manufacturers, $100, dealers, wholesale, $10, retail, $1.
   - Insurance, permit to regularly licensed fire insurance agent to solicit business for a company not authorized to do business in State, $50.
   - Maternity hospital and infant home, permit to conduct, $30; renewal, $5.
   - Money, permit to loan (above $200 or less), $50; annual investigation by bank examiner, $10 per day for time required.
   - Nursery stock, sale of, $2 to $5.
   - Peddler, $5 to $25, fee for issuing license, $2.
   - Trading stamps, sale of—50 cents on each sale of 1,000 stamps or fraction thereof.

2. **Occupational and professional licenses:**
   - Accountant, $2.
   - Attorneys, examination, $15, license, $10.
   - Barbers, examination, $5, registration, $1, renewal, $1; apprentice, $2.
   - Chauffeur, $2.
   - Dentist.
   - Embalmer.
   - Nurses, $10, renewal, $1.
   - Obstetrician, $15.
   - Optometrist, examination, $20 license, $5.
   - Pharmacists, examination, $15, assistant, $5, registration, $3, renewal, $3.
   - Physicians and surgeons, examination, $25 from other states, $30.
   - Real estate brokers, $25, renewal, $10, salesman, $7, renewal, $2.

3. **Miscellaneous licenses.**
   - Fish and game: Hunting and fishing, $2; women, and boys 12 to 16 years old, $1, within the State, $1; hunting and fishing for certain kinds of fish, $25; in other states or waters, $50; taken from private ponds, $1; fishing guide, $2; establishing private game farms, $25.
   - Hotels: Inspection, less than 20 rooms, $2; 20 to 50 rooms, $5; 50 to 100 rooms, $10; 100 or more rooms, $15.
   - Livestock driven into State from quarantined or infected territory—Cattle, 3 cents per head; sheep, 11 cents per head, inspection of hides, 10 cents each.
   - Motor vehicles: Motor buggies, $1; motorcycle, $3; electric motor, $15; steam motor, 15 horsepower, $10; steam motor, more than 15 horsepower, $35; gasoline motors, 25 to 40 horsepower, $15; passenger motors, 40 to 50 horsepower, $30; passenger motors, 50 or more horsepower, $50. Trucks, pneumatic tires, more than 1 ton, $40; 1 ton, $25; 2 ton, $30; 3 ton, $45; 4 ton, $65; 5 ton, $75; 6 ton, $90. Solid rubber tires, 1 ton or less, $17.50; 1 ton, $35; 2 ton, $45; 3 ton, $55; 4 ton, $65; 5 ton, $75; 6 ton, $87.5. Truck inspection, less than 20 rooms, $2; 20 to 50 rooms, $5; 50 to 100 rooms, $10; 100 or more rooms, $15.
   - Live stock driven into State from quarantined or infected territory—Cattle, 3 cents per head; sheep, 11 cents per head, inspection of hides, 10 cents each.
   - Motor vehicles: Motor buggies, $1; motorcycle, $3; electric motor, $15; steam motor, 15 horsepower, $10; steam motor, more than 15 horsepower, $35; gasoline motors, 25 to 40 horsepower, $15; passenger motors, 40 to 50 horsepower, $30; passenger motors, 50 or more horsepower, $50. Trucks, pneumatic tires, more than 1 ton, $40; 1 ton, $25; 2 ton, $30; 3 ton, $45; 4 ton, $65; 5 ton, $75; 6 ton, $90. Solid rubber tires, 1 ton or less, $17.50; 1 ton, $35; 2 ton, $45; 3 ton, $55; 4 ton, $65; 5 ton, $75; 6 ton, $87.5. Truck inspection, less than 20 rooms, $2; 20 to 50 rooms, $5; 50 to 100 rooms, $10; 100 or more rooms, $15.

1 License fees fixed by State board of registration not to exceed $60; renewal fees, not to exceed $3.
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4. Fees collected and paid into the State treasury:

**Acceptance of constitutional provisions by corporations**
- Filing and issuing certificate: $3

**Advertisements or letters**
- Filing and indexing for sale of more than 21 horses, 25 cattle, or 100 sheep, 50 cents; filing instruments, cancellation or release of same, 50 cents.

**Alien**
- Instruction fee (Americanization fund): $10

**Appointment of resident process attorney by foreign corporation**
- $1

**Banks, loan, trust and guarantee associations**
- Filing and certifying quarterly statement of, $5.

**Bonds**
- Annual examination, unsecured assets: $100,000 or less, $10; $100,000 to $500,000, $20; $500,000 to $1,000,000, $50; $1,000,000 to $2,000,000, $100; $2,000,000 to $5,000,000, $200; $5,000,000 to $10,000,000, $500; $10,000,000 to $20,000,000, $2,000; $20,000,000 to $30,000,000, $5,000; more than $30,000,000, $50,000.

**Brand inspectors**
- Examination, $10; renewal, $2; transfer of ownership, $2; duplicate certificate, $1.

**Building and loan associations**
- Examination, $20 per day for time required, annual statement, $5, certified copy of annual statement, $2, certificate of authority, $3.

**Certificates with seal of State**
- $1

**Commissions issued by governor**
- $5

**Cooperative banks for personal credits**
- Examination, $10.

**Corporations**
- Filing articles of incorporation, 25 cents per $1,000 of capital stock (amendments increasing capital stock, same fees); other amendments, $5; articles of association and by-laws of foreign corporations, $25; certificates of incorporation, $5; nonprofit corporation, $1; amendment of articles, nonprofit corporation, $1; Certificate of compliance by foreign corporation, $1.

**Entrance fees to state agricultural college or state university**
- Residents, not less than $25, non-resident, $50.

**Filing name**
- Registration, $2.

**Insurance companies**
- Admission of foreign companies, filing statement of, $30; annual statements, filing, $5; preparing synopsis of, for publication, $5; filing annual statement of county mutual fire and lighting companies, $1; Attorney, filing power of, $1; Attorney, certificate of, $5; agents and solicitors, $2; Fraternal benefit societies, filing statement of, $15; annual statement, $15; articles of incorporation and by-laws, $10; amendments, $3; Authority, certificate of, to transact business in State, $3; Funds and exempt from all other taxes real estate and office equipment only are taxed; Papers, copy of any, aged, 20 cents per folio adding seal, $1;.$ Copying, adding seal, 20 cents per folio; statements filing preliminary statement of admission, $15; annual statement, $15; certificate of authority to transact business in State, $12.

**Invoices of securities (Blue sky law)**
- Filing fees, $10 to $20; one-tenth of 1 per cent of price of or value of transfer of, agent's authorization, $5, dealer, $25.

**Marks of ownership**
- To be used in marking, stamping, or branding, etc., $2.

**Papers, filing generally**
- $5, copies of—per folio, 15 cents recording, per folio, 20 cents.

**Public utilities commission**
- Copies of papers and records, 15 cents per folio; certified copies of official documents and orders, 20 cents per folio; and $2 for every certificate under seal certifying copy of any report made by a public utility; $2 certified copy of annual report of companies, $5; certified copy of evidence and proceedings before commission, 15 cents per folio.

**Petition for**
- $10

**Petitions and records of others States**
- $5.

**Warrant of arrest upon requisition of other States**
- $5.

**County license taxes**

The board of county commissioners has power to license, for purposes of regulation and revenue all and every kind of business not prohibited by law, transacted in the county, and all shows, exhibitions, and lawful games carried on therein outside the limits of incorporated cities; to determine the rate of such license taxes, and to provide for the collection thereof.

For services performed in their respective offices, the county clerk, county recorder, sheriff, county treasurer, county auditor and county surveyor shall collect certain fees in advance for the use and benefit of the county and pay same into the county treasury monthly.

In cities the city council, and in towns the board of trustees, deter mine the amount of tax, terms, and manner of issuing licenses for hawking, peddling, pawnbrokerage, loan agencies, employment agencies, the keeping of ordinaries theatrical and other exhibitions shows and amusements, and the business conducted by ticket scalpers money changers, brokers, keepers of public scales, runners for stages cars, public houses, banks, express companies, laundries, hackmen storekeepers, and the various other lines of business.

**Municipal license taxes**

**Fees.**
No income tax.

State school funds; apportionment.

Sec. 11. No income tax.—There is no income tax in Utah.

Sec. 12. School revenues.—The constitution establishes a school fund which is apportioned to the counties and through the county superintendent to the school districts, from the proceeds of the sale of public lands granted by the United States and from other sources. The State school funds are further supplemented by a general tax levy which, together with other funds, will provide $25 per capita school population in the district schools. When school tax levies are insufficient for school purposes the State may appropriate the amount of the deficiency. There is levied and collected annually a State tax of two-tenths of 1 mill on each dollar of taxable property for high school purposes.

No restrictions on county and local tax levies.

Sec. 12. School revenues.—The constitution establishes a school fund which is apportioned to the counties and through the county superintendent to the school districts, from the proceeds of the sale of public lands granted by the United States and from other sources. The State school funds are further supplemented by a general tax levy which, together with other funds, will provide $25 per capita school population in the district schools. When school tax levies are insufficient for school purposes the State may appropriate the amount of the deficiency. There is levied and collected annually a State tax of two-tenths of 1 mill on each dollar of taxable property for high school purposes.

Certain limitations have been placed by statute on county and local tax levies for school purposes, but the State supreme court has held these limitations to be unconstitutional.

Sec. 13. Drainage, water conservation and irrigation districts.—Parties interested may petition the board of county commissioners to establish drainage districts for agricultural or sanitary purposes. If the board, after examination by the State engineer and due hearing to all concerned, decides that the establishment of such a district is warranted, it issues a proclamation declaring the district to be a duly organized body corporate and politic. Appeal from the decision of the county commissioners may be taken to the district court. A board of district supervisors is then appointed, which has the power to make assessments for the cost of construction and maintenance and for a sinking fund for the redemption of bond issues, against the properties benefited. Funds are also raised by the board from sale of water and water rights. Assessments are a lien on the real property of the district, and are placed on the county roll by the county assessor. Collection is made in the same manner as for the county taxes, and all amounts collected are paid over to the treasurer of the district.

A majority of landowners interested may petition the county commissioners to establish water conservation and irrigation districts. A water survey is then made by the State engineer, and if the county commissioners decide after due hearing to all concerned, that the project is feasible, they call a special election. If a majority vote favorably, the district is declared duly organized. A board of directors is appointed, and, among other powers, may lease or rent the use of water not needed by the landowners of the district. Costs of construction and maintenance and refunding of bond issues are met by tolls and charges collected from persons using the canals and water for irrigation and other purposes, and by special assessments against property benefited. Bonds may be issued with interest at not more than 7 per cent. The board of directors certifies the amount of assessments required annually to the county commissioners who fix the rate of levy. Collection is made by the county treasurer who is ex officio treasurer of the district.
**VERMONT.**

Sec. 1. Constitutional provisions summarized.—Every member of society hath a right to be protected in the enjoyment of life, liberty, and property, and therefore is bound to contribute his proportion toward the expense of that protection and yield his personal service, when necessary, or an equivalent thereto, but no part of any person's property can be justly taken from him or applied to public uses without his own consent or that of the representative body of freemen, nor can any man who is conscientiously scrupulous of bearing arms be justly compelled thereto, if he will pay such equivalent, and previous to any law being made to raise a tax, the purpose for which it is to be raised ought to appear evident to the legislature to be of more service to the community than the money would be if not collected.

Sec. 2. General property and poll taxes.—The poll tax constitutes an integral part of the general property tax and can not be described separately. Polls are "set in the list" at $1 each; that is, given a valuation of $100 as though property.

The basis of taxation is the so-called "grand list," composed of (a) the polls of all inhabitants of the State over 21 and under 70 years of age, except honorably discharged soldiers of the War of the Rebellion, paupers, and members of the State militia and of the companies if their towns so vote, which polls are "set in the list" at the arbitrary value of $1 each, (b) 1 per cent of the value in money on the 1st day of April in the year of their assessment of all real and personal estates except such as are specifically exempt.

Real estate is not specially defined for purposes of taxation, but engines and boilers, except railway and steamboat, kept or used for supplying power, electric motors, and other machinery used in manufacturing, mining rights in severance from surface ownership, buildings on leased land, and standing timber are "set in the list" as real estate.

When property is mortgaged the mortgagor is treated as the owner until after foreclosure.

Personal estates are not specifically defined for purposes of taxation, but perpetual or redeemable leases are "set in the list" as personal property at a sum of which the rent is 6 per cent.

The following property is exempt:

1. All public property.
2. Real estate of posts of Grand Army of the Republic or American Legion.
3. Shares of stock in foreign corporations elsewhere taxed.
4. Personal estate of residents situated and taxed in another State.
5. Railroad stocks.
6. Notes, bonds or orders issued for money loaned to State, county, town, village, or incorporated school or fire district, at not over 4 per cent if issued after 1912 and before March 1, 1919; at not over 5 per cent if issued after latter date.
7. Estates for public, religious, or charitable uses, public and free circulating libraries.
8. Lands leased by towns for educational purposes, and lands owned or leased by colleges, academies, or other public schools, or leased by towns for the support of the gospel.
9. Lands and buildings owned and used by towns for support of the poor.
10. Lands and property of agricultural societies used for fairs.
11. Normal schools and boarding houses used solely for pupils in such schools.
12. Real and personal property of college fraternities and societies, except property held for investment purposes.
14. Uncultivated lands planted with timber or forest trees exempt for 10 years.
15. Cemeteries.
17. Household furniture of every person to the value of $500.
18. Wearing apparel.
19. Private and professional libraries.
TAXATION AND REVENUE LAWS—VERMONT.

20. Mechanics' and farmers' tools and farm machinery other than traction engines.
21. Family provisions for one year.
22. Poultry to the value of $20.
23. One wagon, one team, one pleasure vehicle, and harness for same, not exceeding $100 in value for each person
24. Manufactory establishments, quarries, and mines, if amount invested exceeds $1,000, may be exempted for 10 years from commencement of business.
27. Property used for hotel purposes, homes erected after June 1, 1917, and costing not less than $800 nor more than $4,000, and unoccupied farms reclaimed, may be exempted for five years if voters approve.
28. Real and personal estate owned by an honorably discharged soldier or sailor of the Civil War or his widow to the value of $1,000, provided the estate, other than wearing apparel and household furniture, does not exceed $1,500.

There are also some exemptions by legislative contract not mentioned in the statute, such as a part of the property of certain persons connected with institutions of learning.

Exempt polls.

The following polls are exempt:

Actual poor, and persons applying for exemption who served in the War of the Rebellion

Sec. 3. Assessment.—This is called "listing." The valuations refer strictly to April 1 in each year. Only 1 per cent of all property is "set in the list."

Real estate is listed or appraised quadrennially (1918-1922) the listing being completed by the fourth Tuesday in August. Real estate of railroads not used in operating the road is listed like other real estate. The quadrennial appraisal is corrected annually for alterations only.

Each taxpayer is required to furnish the listers a sworn inventory of his property subject to taxation, but the appraisal is made by the listers, a town board of three members, one being elected each year for a term of three years. One or two more members may be elected annually. The appraisal is to be "at such sum as they would appraise the same in payment of a just debt due from a solvent debtor." Refusal to sign, swear to or affirm an inventory renders the taxpayer liable to a fine of not to exceed $100. Any person who wilfully destroys or removes an inventory from the town clerk's office may be fined $500; and any one who swears falsely to a tax return is guilty of perjury and punished accordingly.

Shares of stock.

Shares of stock in corporations, except those taxed by the State, are set in the list, like other personal estate, to the owner in the town where he resides, if he resides in the State; otherwise, in the town where the corporation has its place of business.

Standing timber sold without the land is listed and taxed separately to the purchaser. Young timber lands are specially assessed at not to exceed $3 an acre until the year 1950, and when commercial cutting is made, the owner of the timber is taxed on the gross stumpage value of the amount cut which is assessed at 10 per cent of such value.

Motor or power boats.

Motor or power boats valued at more than $100 are taxed on the 1st day of April, in the town where they were last kept.

Sec. 4. Equalization.—There is no "equalization" so called, between individuals, but between April 25 and May 12 the local board of abatements hears persons aggrieved by their appraisals, and may correct the list. Appeal lies to the board of civil authority, composed of the town clerk, selectmen, justices, and listers, and to the commissioner of taxes, who may appoint appraisers in the several counties to settle any complaints of taxpayers. The commissioner of taxes, who administers the State taxes on corporations, and has general supervision of local taxation, is appointed biennially by the governor.

State and special county tax fixed by general assembly.

Levies for schools and highways.

Highway and bridge tax on unorganized town and goes.

Sec. 5. Tax rates.—The rate usually expressed in cents on each dollar of the grand list, is fixed and levied for State and special county purposes by the general assembly. The rate fixed for State purposes in 1922 was 40 cents.

There is an annual levy of 10 cents on the dollar for schools and 5 cents for highways.

A tax of $2 on each $100 is annually assessed upon the grand list of each unorganized town and gore for construction and maintenance of highways and bridges, under the supervision of the State highway commissioner. Any county tax that may be assessed is deducted from this tax which is the only tax assessed or levied on the grand list.
Bonds and notes held in trust under order of a court are taxed at seven-tenths of 1 per cent of their appraised value.

The regular county tax rate is determined by the assistant judges of the county.

Bonds may be issued for county tuberculosis hospitals, not to exceed $70,000 in amount and payable not less than $2,000 annually with interest at not exceeding 6 per cent per annum. Such tax as may be necessary to pay the principal and interest of the bonds is levied annually.

Towns, school districts, fire districts, incorporated villages, and cities may levy taxes and determine by vote the rates of municipal taxation; and the selectmen shall add 5 per cent thereto or such multiple thereof as may be necessary to meet deficits of the preceding year. This is usually done in town meeting.

The selectmen levy a highway tax of not less than one-fifth of the grand list of the town.

A town may levy a special tax of not to exceed 5 cents per acre against all unoccupied or uninclosed lands or both containing inflammable material, to provide funds for the prevention of forest fires.

Bonds may be issued for municipal purposes, payable in 20 years with interest at not to exceed 5 per cent. Municipal forest bonds are payable in 30 years.

Sec. 6. Collection.—A collector of taxes, if the town so orders, is elected annually at the town meeting in each town. If the town does not order the election of a tax collector, taxes are collected by the first constable. For each unorganized town and gore (sobrante), a supervisor and a collector of taxes are appointed biennially by the governor. One person may hold both offices.

State and county taxes are collected by the constables or town collectors of taxes on warrants issued by the State or county treasurers, and those of unorganized towns and gores (sobrante), by the supervisor. Taxes are a first lien on real estate, and those on polls and personal property may be collected by seizure of real estate. Taxes are due on ninety days' notice and may then be collected by distraint and sale, and if the taxpayer has no property, he may be imprisoned. Distraint may be made at any time up to six years from the issue of the warrant.

Towns are held liable as corporations for their shares of State taxes, and the goods and chattels of any inhabitants may be seized by the sheriff for such taxes. Owners of goods thus seized have recourse, however, against the town with 12 per cent interest.

Sec. 7. Inheritance tax.—All real property within the jurisdiction of the State, and any interest therein, whether belonging to inhabitants of this State or not, which passes by inheritance or gift or voluntary conveyance to take effect in possession or enjoyment upon or after the death of the grantor or donor other than to the father, mother, husband, wife, lineal descendant, stepchild, adopted child, child of a stepchild or of an adopted child, wife or widow of son, or husband of a daughter, a bishop in his ecclesiastical capacity for religious uses in the State, or to a city or town within the State for cemetery purposes, or to charitable, educational, or religious societies, created by the laws of Vermont, and having their principal office in the State, is subject to a tax to the State of 5 percent of the value in money of each legacy or distributive share. This tax is also imposed upon the transfer to any others than those specified in the preceding sentence, of personal estate owned by a decedent who at the date of his death was a resident of Vermont.

The husband, wife, child, father, mother, or grandchild of a decedent, the wife or widow of a son, or husband of a daughter, an adopted child, stepchild, a child of such adopted child or stepchild, or other lineal decedent of decedent, who receive from such decedent in trust or otherwise, property owned by such decedent at his death and passing by will, laws of descent or a decree of a court in the State, pay a tax at the following rates:

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<thead>
<tr>
<th>Excess of Value</th>
<th>Per Cent</th>
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<tr>
<td>$10,000 and not exceeding $25,000</td>
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<td>$250,000</td>
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<tr>
<td>$500,000 and over</td>
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Transfers intended to take effect upon death of grantor.

Every person liable to a tax who acquires title to real estate (except in case of a bona fide purchase), made or intended to take effect upon or after the death of the donor or who thus acquires title to personal estate from a decedent who was an inhabitant of the state, shall pay the same tax as if such property had passed by will, laws of descent or a decree of a court in the State.

The inheritance tax is a first lien on the real or personal estate conveyed until paid.

Bequests to maintain family burial lots or monuments thereon are exempt.

When any property is bequeathed to any of the exempted class during life or for a term of years with remainder to a person not exempt, the latter is liable to the tax upon the value of such remainder.

Taxes under this provision are due on or before three months from the death of the decedent. Other taxes are due on or before the expiration of two years from the death of the decedent. Interest is charged from the date when the tax is due until paid.

Sec. 8. Corporation taxes.—The classes of corporations described below are not taxable on the "grand list" or under the general property tax. Some of them are taxable on their property, or, at their option, on gross receipts, but when taxable on their property the rate is fixed and the machinery for assessment and collection is so different from that generally used that they are presented here as special taxes.

A State tax for the payment of State expenses is assessed upon the property, business, or corporate franchises of railroads, insurance, guaranty, express, telegraph, telephone, steamboat, car, and transportation companies, sleeping car companies, mortgage, loan or investment companies, and other corporations and persons, as specified below, and the corporations or persons so taxed are not taxable on the "grand list." These taxes are administered by the commissioner of taxes.

Railroads, including all electric railways, pay a tax of 1½ per cent on the appraised value as determined by the commissioner of taxes. For a term of five years after the date when cars for public traffic commenced running on an electric railroad built after February 1, 1907, 50 per cent of the tax upon such railroad based upon the appraisal thereof or upon the gross earnings is refunded to aid such railroad company.

Telephone companies pay a tax of ½ per cent upon the appraised value of all their properties as determined by the commissioner of taxes.

 Telegraph companies may, at their option, pay either 65 cents per mile of poles and one wire and 56 cents per mile for each additional wire or 4½ per cent of gross earnings in the State.

Sleeping, parlor, and dining car companies pay 1½ per cent of the capital used by them in the State, determined by the unit rule.

Express companies pay 5½ for every mile of railroad within the State over which they transport property for hire. At the time of paying the annual license tax they must give sureties to pay the license tax for the next year.

Telegraph, car, and transportation companies pay a tax of ½ per cent on the assessed value of their property.

Insurance and guaranty companies pay 5 per cent per annum on gross amount of premiums and assessments collected on their business in the State and on such collected by domestic companies not taxed in other States, less return premiums, dividends to policy-holders, and reinbursements with domestic companies. In addition to the 2 per cent tax every fire insurance company pays a tax of one-fourth of 1 per cent on premiums collected to provide a fund for paying the expenses of the fire marshal.

Domestic mutual fire insurance companies and domestic fire, accident, fidelity, surety, or guaranty companies also pay a tax of 1 per cent on the surplus over all liabilities, with certain deductions, for the first-named companies. Domestic life insurance companies pay in addition, 1 per cent on the surplus above certain reserves, but may deduct the value of real estate locally taxed.

Savings banks and trust companies pay seven-tenths of 1 per cent on the average amount of deposits and accumulations; less an amount not exceeding 10 per cent of their assets when invested in United States bonds, and assets in bonds, notes, etc., of this State or its subdivisions at a rate of interest not exceeding 5 per cent. In the case of banks, the average amount of the assessed valuation of real estate owned by such corporations is also deducted. These taxes are payable in semiannual installments. National bank deposits are taxed seven-tenths of 1 per cent. The tax is paid by the depositor or the bank may pay the tax and charge it to the depositor.
SEC. 9. Business, occupational, professional, and miscellaneous license taxes and fees. — The State imposes license taxes and fees as follows:

1. On certain business activities (annually unless otherwise stated):

   **Auctioneer.** Biennially, $10. Corporations: Every corporation, either foreign or domiciled, having a capital stock of deposits of $50,000 or less, pays an annual license tax of $10, for each $100,000 or fraction thereof over $50,000, $5, but no tax shall exceed $100. Failure to pay this annual license tax terminates the existence of the corporation, but if a corporation so dissolved may within two years pay $14 the tax due and petition the court of chancery of the county for reinstatement. Unorganized corporations pay half the annual license tax imposed upon a corporation having the maximum capital stock authorized in its charter or articles of association.

   **Creamery associations.** $5, filing license, $1.

   **Fertilizers.** Sale of each brand, except U.S. Domestic, consisting only one ingredient, $20; each brand of only one ingredient, $5; each brand of agricultural lime, $10.

   **Irrigator vendor.** $75.

   **Lighting rods, selling and installing.** $5.

   **Milk and cream, selling from wagon or other vehicle.** $2.

   **Oleomargarine, sale of.** $2.

   **Peddler, on foot.** $15, with horse and vehicle or on railroad, $30, with motor vehicle, $50.

2. Occupational and professional licenses:

   **Accountant, certified public, examination or admission from another State.** $50.

   **Chiropractor.** $25; recording certificate in office of secretary of state, 25 cents.

   **Chiropractor.** $25; recording certificate in office of secretary of state, 25 cents.

   **Dentist.** Examination, $25.

   **Emblem.** $10.

   **Nurse.** $10, recording fee, 25 cents.

   **Optometrist, examination.** $15, certificate of registration, $10; certificate of exemption from examination, $5.

   **Osteopath.** Examination, $25; recording certificate in office of secretary of state, 25 cents.

   **Pharmacist.** $5; annual renewal, $2; recording certificate in office of secretary of state, 25 cents.

   **Physician and surgeon.** Examination, $20; nonresident physician, $50.

3. Miscellaneous licenses:

   **Billboards, use of.** 3 cents for each square foot.

   **Circus.** When 12 railroad cars or auto vehicles are used in transportation, $50 per day.

   **Fishing.** Fish and game.

   **Resident, $1; nonresident, combination hunting and fishing, $10.**

   **Selling fish.** Fishing, $5.

   **Circus.** When 12 railroad cars or auto vehicles are used in transportation, $50 per day.

   **Fire engines.** Weighing 1,500 pounds to 1 ton, $20; 1 ton to 1 ½ tons, $30; 1 ½ tons to 2 tons, $40; 2 to 2 ½ tons, $50; 2 ½ to 3 tons, $60; 3 to 4 tons, $70; 4 to 5 tons, $80; 5 to 6 tons, $90; 6 to 7 tons, $100; more than 6 tons, $150.

   **Taxidermist.** $1.

   **Vendors.** $3 for each 300 square feet.

4. Fees collected and paid into the State treasury:

   **Bank commissioner.** Investment companies (blue sky law), filing fee, $35, copy or process, $1; examination, $10 per day and traveling expenses of examiner. Foreign banks, annually, for first $100,000 of assets, $25; for each additional $100,000 or fraction thereof, $5; maximum fee, $100.

   **Insurance commissioner.** Foreign insurance companies, annual license, $5; agent, $2; (minimum fees amount to $10 annually), broker, $30; filing annual statement, $20, agent of unlicensed company, $10 license fee, and 3 per cent of gross premiums. Any mutual fire insurance company of another State insuring only factories or mills or property connected therewith, pay the following fees: Fire insurance fire, $10; fire and casualty, $30; annual statement, $20, agent's annual fee, $5; also 2 per cent of gross premiums. Adjusted of fire insurance, $8 annually. Fire insurance companies, in addition to other taxes, pay one fourth of 1 per cent of net premiums to be credited to the State fire marshals fund.

   Fraternal benefit societies pay a State certificate fee
No county licenses. Municipal license taxes. 

Dogs, in towns: For a male or spayed female, $1; for a female, $8; for breeding purposes, $8 for 10 does and $2 for each additional one.

Itinerant vendors are taxed an amount equal to the sum which would be produced if the rate of State and local taxes for the year was levied upon the goods of such vendors as appraised by the listers.

Paw pmakers, $15 annually.

Stallions, registration, $1.

Selectmen may license and tax circuses, wild-west shows, and trained animal shows, for each day’s exhibition not more than $100 nor less than $10; carnivals, $100 for each day.

Towns, villages, and cities may license theaters, shows, and moving-picture shows.

No income tax. 

Sec. 10. No income tax.—There is no income tax in Vermont.

Sec. 11. School revenues.—The income of the permanent school fund, receipts from the State school tax, moneys annually available for educational purposes, and the moneys covered into the State treasury on account of taxes and fees received for the licensing of peddlers, auctioneers, circuses, and menageries, constitute the consolidated school fund.

The permanent school fund consists of the Spanish-American War claims fund of $249,000 paid to the State of Vermont in reimbursement of the State's expenditures on account of that war, the Huntington fund (a bequest for school purposes), the school fund of 1825 of $234,900.44, United States deposit money, and such other additions as may be made to the fund.

The State levies an annual tax of 10 cents on each dollar, on the grand list for schools, the proceeds being divided among the towns in proportion to the number of legal schools. (A legal school is one kept 34 weeks as a public school other than secondary, and 36 weeks as a secondary school by a registered teacher.)

The selectmen have control usually of the town school fund, consisting of the investments for schools. They also appropriate annually for school purposes a sum of not less than 75 cents on the dollar of the grand list of the town district, and assess a tax to meet such appropriation.

Sec. 12. Fire districts.—Upon application of 20 or more freeholders of a town, who are residents of a proposed fire district, the selectmen may establish such fire district, the extent of which shall not exceed 2 square miles. The district is a body corporate, and elects at its annual meeting a treasurer and collector of taxes. A prudential committee of three persons is elected for a term of three years, one retiring each year. The fire district may vote a tax upon the polls and taxable estates therein for the purpose of protecting the property in the district from damage by fire, and for the purpose of constructing and maintaining sewers, sidewalks, lighting, etc. The prudential committee and the collector of taxes have the same powers of assessing, levying, and collect taxes as town officers.
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<th>Sec.</th>
<th>Constitutional provisions summarized</th>
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<td>8</td>
<td>Inheritance tax</td>
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Sec. 1. Constitutional provisions summarized.—The following is a summary of the provisions of the constitution relating to taxation and revenue:

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Summary.

- No surrender of power to tax corporations (Art. VII, sec. 2).
- Specific tax laws (Art. VII, sec. 50).
- poll tax laws (Art. IV, sec. 62).
- Inheritance tax (Art. V, sec. 4).

There shall be elected by the qualified voters of each county, for four years, commissioners of the revenue for each county, the number, duties, and compensation of whom shall be prescribed by law.

In every city there shall be elected for a term of four years, in a manner to be provided by law, one commissioner of revenue, whose duties and compensation shall be prescribed by law.

No city or town shall issue any bonds or other interest-bearing obligations for any purpose, or in any manner, to an amount which, including existing indebtedness, shall, at any time, exceed 18 per cent of the assessed valuation of the real estate in the city or town subject to taxation as shown by the list preceding assessment for taxes. Provided, however, That nothing above contained in this section shall apply to those cities and towns whose charters existing at the adoption of this constitution authorize a larger percentage of indebtedness than is authorized by this section. And provided further, That in determining the limitation of the power of a city or town to incur indebtedness there shall not be included the following classes of indebtedness:

1. Certificates of indebtedness, revenue bonds or other obligations issued in anticipation of the collection of the revenue of such city or town for the then current year, provided, that such certificates, bonds or other obligations mature within one year from the date of their issue, and be not past due, and do not exceed the revenue for each year.

2. Bonds authorized by an ordinance enacted in accordance with section 121, and approved by the affirmative vote of the majority of the qualified voters of the city or town voting upon the question of their issuance, at the general election next succeeding the enactment of the ordinance, or at a special election held for that purpose for a supply of water or other specific undertaking from which the city or town may derive a revenue, but not exceeding five years from the date of such election whenever and for so long as such undertaking fails to produce sufficient revenue to pay the cost of operation and administration (including interest on bonds issued therefor, and the cost of insurance against loss by fire or persons or property), and an annual amount to be covered into a sinking fund sufficient to pay at, or before maturity, all bonds issued on account of such undertaking, all such bonds outstanding not to exceed 20 per cent of the assessed valuation of the real estate in said city or town.

3. Any bond or other obligation for the purpose of extending the time for the assessment or collection of taxes exempting property from taxation.

For the assessment and collection of taxes, except as to animals which the general laws prohibited from taxation (Art. XII, sec. 6), or the assessment or collection of taxes exempting property from taxation.

- No surrender of power to tax corporations (Art. VII, sec. 2).
- Specific tax laws (Art. VII, sec. 50).
- Poll tax laws (Art. IV, sec. 62).
- No surrender of power to tax corporations (Art. VII, sec. 2).
- Specific tax laws (Art. VII, sec. 50).
- poll tax laws (Art. IV, sec. 62).
- Inheritance tax (Art. V, sec. 4).

Virginia.
TAXATION AND REVENUE LAWS—VIRGINIA.

Appropriations for school purposes (sec. 155). The general assembly shall apply the annual interest on the literary fund; that portion of the capitation tax provided for in the constitution to be paid into the State treasury; and all other taxes and other moneys derived from sources not subject to the provisions of the law, of not less than $1 nor more than $5 on the dollar to the schools of the primary and grammar grades, for the equal benefit of all of the people of the State, to be apportioned on a basis of school population: the number of children between the ages of 7 and 20 years, in each school district to be the basis of such apportionment; but if at any time the several kinds or classes of property shall be segregated for the purposes of taxation, so as to specify and determine upon what subjects State taxes shall be levied, then the general assembly may otherwise provide for a fixed appropriation of State revenue to the support of the schools not less than that provided in this section.

Local school taxes (sec. 130). Each county, city, town, if the same be a separate school district, and school district districts is authorized to levy additional taxes upon property, not exceeding 25 cents on the dollar, to be levied and collected under the authority levying the tax, and shall be levied and collected under the general laws of the State.

State corporation commission (Art. XII, sec. 165). A permanent commission, to consist of three members, hereby created, shall be known as the State corporation commission. The commissioners shall be appointed by the general assembly in such manner as to local school districts levying the tax, and shall be levied and collected under the general laws of the State.

Assessment of property for tax purposes (sec. 160). The general assembly may allow a lower rate of taxation to be imposed for a period of years by a city or town upon land added to its corporate limits than is imposed on similar property within its limits at the time such land is added to its corporate limits, provided the general assembly shall prevent the general assembly, after the 1st day of January, 1913, from segregating, for the purposes of taxation, the several kinds or classes of property so as to specify and determine upon what subjects State taxes and upon what subjects local taxes may be levied.

Real estate reassessments (sec. 175), and every fifth year thereafter, except that of railway and canal corporations, which, after January 1, 1913, may be assessed as the general assembly may provide.

Income, inheritance, and franchise taxes (sec. 170). The general assembly may levy a tax on incomes in excess of $600 per annum: may license a tax upon any business which can not be reached by the aid of the volume system; and may impose State franchise taxes, and imposing a franchise tax, may, in its discretion, make the same in lieu of taxes upon other property, in whole or in part, of a transportation, industrial, or commercial corporation. Whenever a franchise tax shall be imposed upon a corporation doing business in this State, or any part of the capital, however invested, of a corporation chartered under the laws of this State, shall be taxed, the shares of stock issued by such corporation shall not be further taxed. In any city or town corporation, any tax or any tax on street or other public local improvements, except for the making and improving the sidewalks upon then existing streets, and improving and paving then existing alleys, and for either the construction, or the use of sewers; and the same when imposed, shall not be in excess of the peculiar benefits resulting therefrom to such abutting land owners. Except in cities and towns no such taxes or assessments for local public improvements shall be imposed on abutting land owners.

Real estate assessments (sec. 175). The general assembly shall provide for the assessment of real estate, in the year 1905, and every fifth year thereafter, except that of railway and canal corporations, which, after January 1, 1913, may be assessed as the general assembly may provide.

Coal and mineral lands (sec. 172). All coal and other mineral land; but until such special assessment is made, such land shall be assessed under existing laws.

Capitation taxes (sec. 172). The general assembly shall levy a State capitation tax of, and not exceeding, $1.50 per annum on every male resident of the State not less than 21 years of age, except those pensioned by this State for military services; one dollar of which shall be applied exclusively in aid of the public free schools, in proportion to the school population, and the
Assets shall be returned and paid by the State into the treasury of the county or city in which it was collected, to be appropriated by the proper county or city authorities for such purposes as the legislature shall respectively direct. The amount of the capital stock, or the fraction thereof, realized by the assessment and collection of such tax shall be the basis to which shall be added the interest at the rate of one per cent per month upon the amount of such tax from the time the same became payable, but if of opinion, that it is insufficient, shall increase the same. Unless the applicant shall within 30 days after receiving a certified copy of the order file a written statement, containing a complete and satisfactory account of the losses sustained, and a description of the property, the court finally adjudicating the application, subject to the provisions of Article VI, if the application be allowed, in whole or in part, appropriate relief shall be granted.

The court, if of opinion that the assessment or tax is excessive, shall reduce the same to not more than 1 per cent per month upon the amount of taxes from the time the same became payable, but if of opinion, that it is insufficient, shall increase the same. The court, if of opinion, that it is insufficient, shall increase the same. The court, if of opinion, that it is insufficient, shall increase the same.

The State corporation commission shall annually ascertain and assess, at the time hereinafter mentioned, and in the manner provided by the board of public works, the value of the terminals, other incumbrances, and other personal property whatsoever (except its franchise and the non-taxable shares of stock issued by other corporations) in this State, of each railway corporation, empowered to conduct transportation; and such property shall be taxed for State, county, city, town, and district purposes in the same manner as authorized by said law, at such rates of taxation as may be fixed by the legislature from time to time, upon the principles of natural property of natural persons: Provided, That no tax shall be laid upon the net income of such corporations.

Each such railroad or canal corporation, including also any such as is exempt from taxation as to its water works property, or property, shall also pay an annual State franchise tax equal to 1 per cent upon the gross receipts hereafter specified in section 176, or the privilege of exercising its franchises in this State, which, with the taxes provided for in this section, shall be in lieu of all other taxes or licenses whatsoever, upon the franchises of such corporation, the shares of stock issued by it, and upon its property assessed under section 176. Provided, That nothing herein contained shall take effect until the 1st day of January, 1902, and prior to that date the annual fee required by section 177 be paid, or assessments for street and other public local improvements authorised by section 178, and provided further, That nothing herein contained shall annul or interfere with, or prevent any contract or agreement by ordinance between street railway corporations and municipalities, as to compensation for the use of the streets or alleys of such municipalities by such railway corporations.

The amount of such franchise tax shall be equal to 1 per cent of the gross transportation receipts of such corporations for the year ending June the thirtieth of each year, to be ascertained by the State corporation commission, in the following manner:

(1) When the road or line of the corporation lies wholly within this State, the tax shall be equal to 1 per cent of the entire gross transportation receipts of such corporation.

When the road or line of the corporation lies partly within and partly without this State, or is operated as a part of a line or system extending beyond this State, the tax shall be equal to 1 per cent of the gross transportation receipts earned within this State, to be determined as follows: By ascertaining the average gross transportation receipts per mile for the year ending January 1, 1902, required to be made annually to the board of public works by every corporation coasting from the State corporation commission, for the year ending on that date. Upon receiving such report the State corporation commission shall, after 90 days' notice previously given, as provided by said law, assess the value of the property not exempt from taxation, and the amount of the franchise tax and other State taxes chargeable against it. All taxes for which the corporation is liable shall be paid on or before the 1st day of December following, except as excused by this article, shall apply to the assessment and collection of the franchise, as well as other taxes of such corporations. Said taxes, until paid, shall be a lien upon the property within this State of the corporation, and take precedence of all other liens or incumbrances of any kind whatever (except its franchise and the non-taxable shares of stock issued by other corporations) in this State, of each railway corporation, in this State, to be determined as provided by law in force on January 1, 1902.

Reports of corporation to the State corporation commission and the reports of the emery corporation to the State corporation commission, for the year ending on January 1, 1902, required to be made annually to the board of public works by every corporation coasting from the State corporation commission, for the year ending on January 1, 1902, and the total gross transportation receipts for the year ending on that date. Upon receiving such report the State corporation commission shall, after 90 days' notice previously given, as provided by said law, assess the value of the property not exempt from taxation, and the amount of the franchise tax and other State taxes chargeable against it. All taxes for which the corporation is liable shall be paid on or before the 1st day of December following, except as excused by this article, shall apply to the assessment and collection of the franchise, as well as other taxes of such corporations. Said taxes, until paid, shall be a lien upon the property within this State of the corporation, and take precedence of all other liens or incumbrances of any kind whatever.
TAXATION AND REVENUE LAWS—VIRGINIA.

Modification

After January 1, 1903, the system of taxation, as to the corporations mentioned in sections 176 and 177, shall be as set forth in sections 176 to 180, inclusive; and for that purpose the franchise tax shall be levied upon such gross receipts for the year ending the 31st day of December, for the year ending the 31st day of December, 1903, and thereafter until modified or changed, as may be prescribed by law: Provided, That if the said system shall for any reason become inoperative, the general assembly shall have power to adopt some other system.

Shares of stock

Until otherwise prescribed by law, the shares of stock issued by trust or security companies shall be as set forth in sections 170 to 180, inclusive: Provided, That if the said system shall for any reason become inoperative, the general assembly shall have power to adopt some other system.

Exempt property

As otherwise provided in this constitution, the following property and no other property shall be exempt from taxation. State and local government or in the State, and the value of each share of stock shall be its proportion of the remainder.

State Indebtedness

No debt shall be contracted by the State except to construct, or reconstruct, public buildings, to meet casual deficits in the revenue, to redeem a previous liability of the State, or for any other purpose, as otherwise provided in this constitution, the following property and no other property shall be exempt from taxation.

Certificate, or other evidence of State indebtedness, shall be issued except for the transfer or reassignment thereof, or for cancellation of such indebtedness, or for any other purpose, as otherwise provided in this constitution.

Collection and disposition of taxes

All taxes, licenses, and other revenue of the State shall be collected by its officers and paid into the State treasury. No money shall be paid out of the State treasury except by appropriations made by law; and no such appropriation shall be made which is payable more than two years after the end of the session of the gen-

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Federal Reserve Bank of St. Louis
eral assembly, at which the law is enacted authorizing the same and no appropriation shall be made for the payment of any debt or obligation created in the name of the State during the war between the Confederate States and the United States. Nor shall any county, city, or town pay any debt or obligation created by such county, city, or town in aid of said war.

Every law hereafter enacted by the general assembly, creating a debt or authorizing a loan, shall provide for the creation and maintenance of a sinking fund for the payment for debt payments (sec. 187).

Tax or revenue required for the necessary expenses of the government, or to pay the indebtedness of the State (sec. 188).

On all lands and the improvements thereon, and on all tangible personal property, not exempt from taxation by the provision of this article, the rate of State taxation shall be the sum of not more than 20 cents on every $100 of the assessed value thereof, the proceeds of which shall be applied to the expenses of the government, and the indebtedness of the State, and a further tax (sec. 189).

The commissioner makes a report of the public free schools of the State provided that after the 1st day of January, 1897, the tax rate upon real and personal property for such purposes shall be prescribed by law. But the general assembly during each period of four years, in addition to making annually an appropriation for pensions not to exceed the last appropriation made for such purposes prior to September 30, 1901, may levy annually, a special tax for pensions, on such real and personal property of not exceeding 5 cents on the $100 of the assessed value thereof.

PREATORY NOTE: There is a special classification of taxes provided for in the revenue laws of Virginia. That classification has not been adopted in the following analysis, because it seemed to be somewhat desirable to present the tax system in the same form provided in Vir- as that for the other States. But as the classification used in the laws may throw some gain laws.

The general assessment of lands throughout the State is made every five years. Assessors are appointed especially for this purpose in the several counties, cities, and districts, who ascertain to whom the real estate is chargeable with taxes as of February 1 of each year. The value of lands and improvements.assets therein wherein situated, except as specially exempted, are taxed for State, county, and municipal purposes. Real and personal property are not specially defined for purposes of taxation, but taxable classes are enumerated in great detail.

For property exempt from taxation see constitutional provisions (sec. 183). Bonds of the State issued since 1882; road and bridge bonds, locally; free libraries; grain, tobacco, and other agricultural products in the hands of the producer, and shares of stock in companies all of which are specially exempted, are taxed only at the State and shares of companies which pay a franchise tax in the State are not taxable.

Sec. 3. Assessment.—There is but one assessment for the property of State and county taxation, and in cities and towns the assessment for municipal taxation is to be the same as that for the State.

The general assessment of lands throughout the State is made every five years. Assessors are appointed especially for this purpose in the counties and cities of the State by the circuit, corporation and hustings courts and are required forthwith to assess the fair market value of each tract and lot of land and the improvements thereon and to note whether the owner is white or colored.

The annual land book list of the taxable real estate is made by the commissioners of the revenue (1 to 6 in each county) in the several counties, cities, and districts, who ascertain to whom the real estate is chargeable with taxes as of February 1 of each year. The value of lands and lots as ascertained by the assessors is to be not changed except on account of improvements. Each commissioner takes with him the last land book and requires every person charged to swear to the correctness of the entry of his land and to state transfers and omissions, which information is verified by the records. Abstracts of grants, lists of deeds and lands devised, and judgments for partition or recovery of lands, are supplied the commissioners by clerks of court and the register of the land office. Tracts of lands in counties and town lots are taxed separately. The commissioner assesses the value or the increase in value of any building or inclosure of the value of $100 and
upward not already assessed and reduces the valuation for similar decreases in value. Where the owner of the land also owns the timber thereon the commissioner may deduct for any decrease in the value of the woodland due to the cutting of trees to a value of $200 or over.

Personal property is assessed annually as of February 1 by the commissioners of the revenue in the several counties, districts, and cities. Every person must fill out lists under oath of all his personal estate, moneys, credits, and capital, with the value thereof, under penalty of $30 to $1,000. The commissioner, upon his own view and upon information derived from sworn interrogatories answered by the taxpayer or the best information obtainable, assesses a fair market value for personal property and makes up personal property books containing lists of persons and personal property, separate books being made up for white and colored persons, and on the assessments in these books the various levies are extended.

Other provisions relating to assessment are the following:

Mineral lands and all improvements, fixtures, and machinery thereon, are assessed annually by the commissioners of revenue, or, at the instance of the State corporation commission, jointly by agents of that commission and the local commissioners of revenue. The surface of mineral land is assessed separately from the minerals, mineral waters, oil, and gas under the surface.

Banking property and stocks: The real estate owned by banks (including trust and savings banks) is assessed to them, but the shares of stock in holding companies are assessed to the stockholders at their market value, which is ascertained by adding together the capital, surplus, and undivided profits of each bank, less the assessed value of real estate in the State taxed to the bank. If title to the bank building and land is in the bank, the amount to be deducted from the market value of the bank shares is ascertained by taking such proportion of the assessed value of said real estate as the stock the bank owns in the holding corporation bears to the whole issue of stock in such corporation. The shares are taxed at the same rate as other shares of stock are taxed. The bank is required to pay the tax on behalf of the stockholders. (Note.—An act approved March 22, 1923, limits the amount that may be invested in bank buildings, furniture and fixtures, to 50 per cent of the paid-in capital and surplus undiminished by losses.)

Assessment of railroad and canal property: The real and personal property of railroad and canal companies, other than their franchises, are assessed to the State corporation commission, and, except rolling stock, are taxed at the same rates as other property for State and local purposes. No assessment is made of the franchises of any corporation of this class, but a tax of 14 per cent is imposed on the gross transportation receipts in lieu of all other franchise taxes. This tax accrues to the benefit of the State government. Each company is required to make an annual report of the matters necessary for the assessment. The penalty for failure to report is $50 to $300 per day. Railroads owned by mining, lumber, and like companies which transport passengers and freight for persons other than the owners are assessed by the State corporation commission; all other property of such companies not used in operating the railroad is assessed by the commissioner of the revenue in the district or city where located. The clerk of the State corporation commission, after the assessment of these railroad and canal companies, furnishes to certain local officers in the towns, cities, school districts, and counties where the property is located a certified copy of the assessments made of such corporation property as is situated therein so that local taxes may be levied. The rolling stock of foreign corporations doing business in the State is assessed on the average amount of such property habitually used in the State. Any railroad the property of which is operated by electricity is deemed an electric railroad; its rolling stock therefore does not come under the above provisions.

Situs of stocks, bonds, and securities: Stocks, bonds, and securities of domestic corporations, whether or without the State, are, for the purposes of this act, having their situs at the place of location of the principal office of the company in this State.

When shares are not taxable: When all of the capital of a joint stock company is taxed by the State, the shares of individual shareholders are not further taxed.

Express companies and other public utilities: Express companies, refrigerator, oil, stock, and other similar car companies; steamship and steamboat companies transporting passengers or freight; water, or heat, light and power companies, and telegraph and telephone companies, are assessed by the State corporation commission on the basis of reports, similarly to railroads. In case of failure to report, the properties are assessed by the State corporation commission and, except rolling stock, are taxed at the same rates as other property for State and local purposes. Copies of the assessments of property located in each town, city, school district, and county are furnished to the proper officials in each civil division where such property is situated for the purpose of local taxation. Telegraph and telephone companies are assessed on the basis of reports to the State corporation commission for line and wires located in the State. Property is assessed where located. A company failing to make a report is to be assessed at its real value, upon the best and most reliable information that can be procured. There is also a fine imposed.

Planted oysters are assessed as personal property by the inspectors of oysters annually on the 1st day of October.

Special assessments for improvements: The boards of supervisors in such counties as constitute separate judicial circuits are authorized, when petitioned for by a majority of property owners of a section or district of the county, to order such public improvements as shall be of public benefit, as levees, drainage works, canals, navigable streams, grain elevators, flouring mills, fireproof buildings, streets and plazas, street paving and mosquito eradication to be made and to issue special assessment anticipation warrants to cover the cost of preliminary surveys and actual construction, and to levy a special tax to pay the cost of those improvements justly and proportionately according to benefits upon the real property concerned by special assessments payable.
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to the county treasurer in installments bearing legal interest, such special assessments to be a similar lien on the assessed property as appurtenant annual taxes and subject to the same penalties for nonpayment.

**Compensation of assessors** The assessors are compensated at not less than $6 per day. But the board of supervisors of any county may increase the salary of assessors and assistant assessors, the increased per diem to be paid out of the county funds. The council of any city may increase the per diem of the city assessors and assistant assessors, the increase to be paid out of the city funds.

**Commisions of commissioners of revenue** Every commissioner of revenue is entitled to receive in consideration of his services to be paid out of the treasury, upon the warrant of the auditor of public accounts, a commission of 5 per cent on the amount of taxes lawfully assessed for the current year, and for any and all prior years by him on persons, on real and personal property, income and salaries within the respectively state, but when the taxes assessed in any district exceed $10,000 the commissions allowed on the excess shall be 2.5 per centum up to $20,000, 2.5 per centum upon the amount in excess of $20,000 up to $30,000, 1 per cent upon the amount in excess of $30,000 up to $60,000, 1/2 per cent upon the amount in excess of $60,000 up to $300,000, and 1 per cent upon the amount in excess of $300,000.

It is the duty of the State tax board, consisting of the governor, auditor of public accounts, and the chairman of the State corporation commission, to exercise supervisory powers over examiners of records, commissioners of revenue, assessors of lands, and all other tax officers, and to perform such acts as in its judgment are essential and necessary for the uniform and equal assessment and taxation of property in the State.

**Sec. 4. Equalization.**—There is no State or local agency charged with the mandatory duty of equalizing assessments, in the strict sense of the term. But the assessors of counties and cities meet for consultation with a view to equalizing the assessment of lands in their respective counties, districts, and corporations. Persons feeling themselves aggrieved by any entry in the land book may, prior to February 1, of the second year after assessment, apply for relief to the circuit court of the county or corporation or justices of the city in which the land lies. Personal property assessments may be corrected in a similar manner. To these actions the attorney for the Commonwealth defends the assessment. The court may order the assessment corrected and the money refunded or the treasurer restrained from collecting.

Any railroad or canal company, water or heat, light and power company, express or transportation company, steamship, steamboat, or sleeping car company, or any steam ferry company, telegraph or telephone company, or any similar companies, aggrieved by the assessment made by the State corporation commission may apply for redress to the circuit court of the city of Richmond. Notice of the application is given the State corporation commission, and the attorney general defends the assessment.

**Sec. 5. Tax rates.**

**State rates.**

The rates of State taxation are as follows:

- **On real estate** 25 cents on the $100 assessed valuation 10 cents for support of public free schools under sec. 5 of tax laws, 4 cents for public free schools (act March 15, 1918), 3 cents for construction and maintenance of roads (act March 15, 1915), 7 cents for construction and maintenance of roads (act September 5, 1919), 1 cent for eradication of tuberculosis (act March 15, 1918). Local levies may be imposed upon real estate and tangible personal property at rates to be prescribed by the boards of supervisors of the respective counties and city ordinances of cities and towns.

- **On intangible personal property, viz., bonds, notes, and other evidences of debt, etc., including bonds, notes, and other evidences of debt held in a fiduciary relation, 35 cents on the $100 assessed valuation 10 cents for support of government, 10 cents for support of public free schools under sec. 9 of tax laws, 4 cents for support of public free schools (act March 15, 1918), 3 cents for construction and maintenance of roads (act March 15, 1915), 7 cents for construction and maintenance of roads (act September 5, 1919), 1 cent for eradication of tuberculosis (act March 15, 1918). Local levies not to exceed 20 cents on the $100 assessed valuation may be imposed on this class of property.

- **On shares of stock, including shares of stock held in a fiduciary relation, 35 cents on the $100 assessed valuation 10 cents for support of government, 10 cents for support of public free schools under sec. 9 of tax laws, 4 cents for support of public free schools (act March 15, 1918), 3 cents for construction and maintenance of roads (act March 15, 1915), 7 cents for construction and maintenance of roads (act September 5, 1919), 1 cent for eradication of tuberculosis (act March 15, 1918). Local levies not to exceed 30 cents on the $100 assessed valuation may be imposed on this class of property.

- **On tangible personal property, held in a fiduciary relation, 35 cents on the $100 assessed valuation 10 cents for support of government, 10 cents for support of public free schools under sec. 9 of tax laws, 4 cents for support of public free schools (act March 15, 1918), 3 cents for construction and maintenance of roads (act March 15, 1915), 7 cents for construction and maintenance of roads (act September 5, 1919), 1 cent for eradication of tuberculosis (act March 15, 1918). Local levies not to exceed 30 cents on the $100 assessed valuation may be imposed on this class of property.

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- **On tangible personal property, held in a fiduciary relation, 35 cents on the $100 assessed valuation 10 cents for support of government, 10 cents for support of public free schools under sec. 9 of tax laws, 4 cents for support of public free schools (act March 15, 1918), 3 cents for construction and maintenance of roads (act March 15, 1915), 7 cents for construction and maintenance of roads (act September 5, 1919), 1 cent for eradication of tuberculosis (act March 15, 1918). Local levies not to exceed 30 cents on the $100 assessed valuation may be imposed on this class of property.
for construction and maintenance of roads (act September 5, 1919), 1 cent for eradication of tuberculosis (act March 15, 1919). Local levies may be imposed on shares of bank stock where the bank is located in a city or town: the amount of the bonds or not to exceed 90 cents on each $100 of valuation, but no tax upon intangible personal property for such purposes shall exceed 30 cents on each $100 of valuation. Bonds are county obligations, but when issued for a particular magisterial or road district are payable primarily out of levies upon the property in such district. When bonds are issued for the purpose of building or improving roads or bridges the county is empowered to exempt the bonds from local taxation. When so exempted from local taxation, the bonds are assessable for taxation by the State.

The municipal council levies so much as is, in its opinion, necessary to meet all sums chargeable to the town or city. Cities and towns may levy an additional tax over and above any other amounts authorized by law for the purpose of providing a sinking fund for the payment of principal of and interest on their bonded indebtedness.

Sec. 6. Collection.—State, county, and city taxes are collected by the county and city treasurers. State and county taxes are due and payable on and after October 1, and the treasurer attends in each magisterial district by appointment to receive them. After December 1 it is his duty to call for taxes that remain unpaid and to collect them by distress of goods and chattels or garnishment, adding thereto a penalty of 5 per cent; he may rent out real estate or may sell timber or wood land and if there is found no property liable to distress, he returns lists of delinquent taxes, which are then enforced by sale of lands. The lien of the State on land for taxes is paramount to that of the counties, cities, and towns, and all liens attach December 15 in the year in which the taxes are assessed. City taxes are collectible on the dates fixed by the charters or by ordinance.

Taxes on oysters are collected by the oyster inspectors.
Collection of licenses are paid for their services commissions similar to those allowed the commissioners of the revenue for assessing the taxes.

Sec. 7. Poll taxes.—Each male and female inhabitant who has attained the age of 21 years, except those pensioned by this State for military services, is assessable annually with a State capitation tax of $1.50, one-third when collected to be returned to the county or city in which collected, and the remainder to be retained for the support of the public free schools.

Any county or city may impose a county or city capitation tax of not to exceed $1 on male and female residents therein, provided such county or city has been authorized to do so by act of the General Assembly.

Sec. 8. Inheritance tax.—All property within the jurisdiction of the Commonwealth (real, personal, and mixed) and any interest therein, whether belonging to inhabitants of the Commonwealth or not, which shall pass by will, or by the laws regulating descents and distributions, or grant or gift (except in case of a bona fide purchase for full consideration in money or money's worth) made or intended to take effect in possession or enjoyment after the death of the grantor, whether absolutely or in trust, is subject to an inheritance tax, payable one year after decedent's decease, as follows:

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<tr>
<th>Beneficiaries</th>
<th>Rate on amounts in excess of</th>
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<tbody>
<tr>
<td>Class A</td>
<td>5%</td>
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<tr>
<td>Class B</td>
<td>7%</td>
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<tr>
<td>Class C</td>
<td>9%</td>
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The following exemptions are allowed:

All amounts of $10,000 or less in class A, $4,000 or less in class B, and $1,000 or less in all other cases, gifts, devises, or bequests made exclusively for State, county, municipal, charitable, educational, or religious purposes in this State, and gifts, devises or bequests made for the exclusive benefit of any institution, association, or corporation in the State whose property is exempt from taxation.

The corporation or chancery court of a city or circuit court of a county, chancery court of the city of Richmond, and law and chancery court of the city of Norfolk, determine the amount of tax to be imposed, for which purpose the court appoints one of its commissioners to investigate and report the value of the estate after deducting debts and costs of administration. The commissioner is allowed for his service in making such appraisement and report one-tenth of 1 per cent of the gross value payable out of the estate as part of the costs of administration, in no case to be less than $5 nor more than $50, except that for special services the court may allow a greater compensation. The clerk of the court certifies a copy of the order of the court fixing the amount of inheritance taxes to the treasurer of the county or city and a copy to the auditor of public accounts, for which services the clerk receives a fee of $2.50 payable by the personal representative of the decedent. The auditor of public accounts charges the treasurer with the tax, out of which the latter may retain a 5 per cent commission. One-half of the tax is placed to the credit of the public school fund and the other half is remitted to the counties and cities in which collected for use of the primary and grammar grades of the public schools.

All personal property within the jurisdiction of the State and any interest therein belonging to persons whose domicile is without the State is upon the death of the owner subject to a tax of 2 per cent of its actual value for the support of the State government. Such tax is payable at the time of transfer of the property, and if not paid when

<table>
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<th>Exemptions</th>
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<td>How tax amount is determined: disposition of tax proceeds.</td>
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<th>Tax on personal property of nonresident decedent</th>
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due interest is charged at the rate of 10 per cent per annum. Tax and interest remain a lien on the property until paid, and if the transfer is not made within four months after the owner's death, the interest begins to run after the expiration of four months from the death of the owner.

Sec. 9. Corporation taxes.—Taxes are levied on corporations by the State, as follows:

Insurance companies: Specific license tax for all companies (first year), $50. Annual license tax on premiums: Industrial stock benefit companies, 1 per cent of net premiums; life stock companies, 4 per cent; workers’ compensation companies, 21 per cent; mutual fire insurance companies organized under the laws of and operating solely in Virginia, 1 per cent; all other insurance companies, 21 per cent. Net premiums are defined as gross premiums received in Virginia less premiums returned on canceled policies and premiums paid for reinsurance in companies authorized to write business in Virginia. For reciprocal and inter-insurance exchanges, and for mutual insurance companies qualifying under chapter 259 of the Acts of Assembly of 1920, dividends returned to policyholders are allowed as a deduction from gross premiums in determining net premiums, in addition to the other deductions allowed. The license year is from May 1 to April 30. No license will be issued for less than one year except for the first year in which a company, underwriting agency, or broker commences business, in which the license tax shall be such part of the annual license tax as the space of time between the issuing of such license and the 30th of April following shall bear to the whole year. The license tax on gross premiums is in lieu of all other license fees, taxes, or levies whatever for State, county, or municipal purposes except the certificate fee of $1, to be paid the bureau of insurance by agents of insurance companies. Real estate and tangible personal property of insurance companies is taxed the same as the real estate and tangible personal property of other corporations, as set out above.

Rolling stock of steam railroads: $1.75 on the $100 assessed valuation, $1.50 for support of government, and 10 cents for support of public free schools under act, 23, tax laws; 4 cents for public free schools (act March 15, 1918); 3 cents for construction and maintenance of roads (act March 15, 1918); 7 cents for construction and maintenance of roads (act September 5, 1919); 1 cent for eradication of tuberculosis (act March 15, 1918). No local levy may be imposed on rolling stock of steam railroads.

Public service corporations: Real estate, tangible and intangible personal property of public service corporations subject to State and local taxes are subject to State and local taxes in the same rate as the real, tangible, and intangible personal property owned by other corporations or individuals, and, in addition, are required to pay annually State franchise or license taxes, as follows: Railroads operated by steam railroad, electric, trolley, or similar companies, 1 of 1 per cent of gross transportation receipts ($1 of 1 per cent under section 23 of tax laws and $1 of 1 per cent under the act of March 23, 1918). The following exceptions are allowed: In the case of any railroad or canal corporation operating wholly within this State, whose actual operating expenses exceed its gross transportation receipts, the annual State franchise tax is 1 of 1 per cent of the gross transportation receipts ($1 of 1 per cent under section 23 of tax laws, and 1 of 1 per cent under the act of March 23, 1918). A company whose gross receipts exceed $50,000, and whose miles of poles or conduits exceed 600, or when a majority of the stock or other property of such company is owned or controlled by any other telephone or telegraph company whose receipts exceed $50,000, 1 of 1 per cent of the gross receipts under section 23 of tax laws, and 1 of 1 per cent of gross receipts ($1 of 1 per cent under section 23, tax laws, and 1 of 1 per cent under the act of March 23, 1918). Telegraph companies, $2.12$ per mile of line of poles or conduits ($2 under section 36, tax laws, and $2 under the act of March 25, 1918); they are exempt from paying the 1 of 1 per cent on gross receipts ($1 of 1 per cent under section 23, tax laws, and 1 of 1 per cent under the act of March 23, 1918). Telephone companies, when the gross receipts do not exceed $50,000, and the miles of poles or conduits do not exceed 600, and a majority of the stock or other property of such company is owned or controlled by any other telephone or telegraph company whose receipts exceed $50,000, 1 of 1 per cent of the gross receipts under section 23 of tax laws, and 1 of 1 per cent of gross receipts ($1 of 1 per cent under section 23, tax laws, and 1 of 1 per cent under the act of March 23, 1918). Express companies, 1 of 1 per cent of gross receipts under section 23 of tax laws, and 1 of 1 per cent of gross receipts ($1 of 1 per cent under section 23, tax laws, and 1 of 1 per cent under the act of March 23, 1918). Telegraph companies, $2.12 in lieu of license tax on gross receipts under section 23 of tax laws, and 1 of 1 per cent of gross receipts ($1 of 1 per cent under section 23, tax laws, and 1 of 1 per cent under the act of March 23, 1918). Steam, parlor, and dining car companies, $3.15 for each car and every mile of track over which they operate their cars in the State ($3 under section 33, tax laws, and 15 cents under the act of March 23, 1918), but are not required to pay any tax on real estate or personal property.

Other car lines: An individual, company, or corporation not domiciled within the State owning any stock, furniture, fruit, refrigerator, meat, oil, tank, or other similar car lines, are assessed on a railroad line or lines in the State is required to pay annually a tax of 1 of 1 per cent on the assessed valuation of such cars under the act of March 17, 1916, but is not liable to a license or franchise tax unless it is a corporation chartered under the laws of this State, in which event it is also required to pay annually a franchise tax based upon the authorized maximum capital stock of the corporation. The acts imposing special taxes referred to above are as follows:

As a part of the revenue for the support of the government and to appropriate money for the construction and extension of roads and projects comprised in "The State highway system, and to provide for an additional fund for the maintenance of public free schools of primary and grammar grades, from the first to the seventh, inclusive, and to provide for the preservation and eradication of tuberculosis among the people of this State, and to extend the work of the State board of health," approved March 15, 1918.

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Sec. 10 Business, occupational, professional, and miscellaneous license taxes and fees.—A large number of license taxes are levied annually for State purposes, as follows:

1. On business activities:

   Agents. Book agents, $10; Labor agents, $25; if elsewhere than in office, in city, or in county, $50; Land agents, $10 and one-eighth of 1 per cent on amount of sales, if in a town of 2,000 to 5,000 inhabitants, $10 additional, $500 to $2,000, $20; over 5,000, $40 additional.

   Retailing in cities of over 5,000 inhabitants, $30; in towns of less than 5,000, or in any one county, $10.

   Agricultural products, sale of, in slot machines, $3.

   Manufactured implements or machines other than sewing machines, agents for retail sale of, $2 additional for each 1,000 inhabitants above 5,000, but not to exceed $125 also an additional sum of one-fourth of 1 per cent of sales per year; if selling wares, ardent spirits, or such vehicle for lawful purposes, one-half of 1 per cent of sales. Itinerant auctioneers or vendors, $100 per month for not more than 3 months.

   Billiard saloons, $20 and $35 additional for each table over one; in cities of less than 1,000 inhabitants, $25 for each and $12.50 for each additional table.

   Eating houses, $25, and $1 for each additional bedroom above 10.

   Florida, in counties, $25; in cities, $50; in incorporated towns where during previous 5 years 5,000 pounds or more of tobacco were sold, $50, in case sales amounted to less than 1,000 pounds, $10.

   Bagatelle saloons, $10 and $5 for each table over one.

   Barber or parcel checker, 25 cents per each receptacle.

   Baggage, freight, furniture, or other article of merchandise, transfer of, in cities or towns of 2,000 or more inhabitants, for each one-horse conveyance, $1.25; 2 or more horses, $2.50.

   Bankers, private, with capital of $5,000 or less, $50; $5,000 to $10,000, $100; $10,000 to $25,000, $200; for each $1,000 above $25,000, $5.

   Biljard salons, $20 and $35 additional for each table over one; if in town of less than 1,000 inhabitants, $25 for first and $12.50 for each additional table, if at a watering place, 3 months or less, $25 for first and $12.50 for each additional table.

   Bowling saloons, $25 and $10 for each alley over one; if at a watering place, 4 months or less, $12.50 for the first and $5 for each additional alley.

   Carriage, sale of, in slot machines, $3.

   Cold storage warehouse, if gross business is $1,000 or less per annum, $5, more than $1,000 and not more than $2,000, $10.

   Crates, sale of, $25 if commissions amount to $1,000 or more per year.

   Commission merchants, $30, when commissions exceed $1,000, $50 and $1 for each $100 in excess of $1,000 also, in addition, the amount paid by stockbrokers if dealing in stocks.

   Contractors, if gross amount of all orders or contracts aggregate $5,000, $5; $5,000 to $10,000, $10; $10,000 to $20,000, $15; $20,000 to $50,000, $20; $50,000 to $100,000, $25; $100,000 to $150,000, $100, over $150,000, $150.

   Crabs—For each person working in any boat in taking or catching soft crabs with scraps, or either hard or soft crabs with nets or ordinary trot lines, $2 and inspector's fee of 50 cents, with patent trot lines, $10 and inspector's fee of 50 cents. For each such boat using in taking or catching hard crabs with scraps or tons, and for each power boat under 32 feet in length, $3 and inspector's fee of 75 cents; for each power boat over 32 feet in length, $25 and inspector's fee of $1. For each packing or crating house, $5 and inspector's fee of 75 cents; for each canning and packing house, $25 and inspector's fee of $1. For each such hauling or crating crabs and for each person or firm engaged in marketing hard crabs by barrel or crate, $5 and inspector's fee of 50 cents.

   Fishing licenses. Each sail vessel with purse net of not more than 400 meshes deep, $5; more than 400 meshes deep, $25; each steam vessel with purse net, $10, each rowboat of ten or more horses or with purse net, $10, each purse net, $5; other small nets, $1, haul scene, $1, drift haul scene, $20, haul scene operated by steam power, $50, each haul scene hauled by windlass or horsepower, $20, sturgeon gill net, $3. Sturgeon haul seine, $25; nonresident, catching bluefish by hand line for market or profit, $2, and inspector's fee of 50 cents; for each picking or crating house, $10 and inspector's fee of 75 cents; for each power boat over $5,000, $10, boat under 32 feet in length, $25 and inspector's fee of $1. For each such boat over $10,000, $10 and inspector's fee of $1; for each power boat over $25,000, $25 and inspector's fee of $1; for each power boat under $10,000, $15; for each power boat over $10,000, $20, over $25,000, $50, over $90,000, $100, over $150,000, $200.

   Garages, in towns of less than 5,000, or in any one county, $10.

   Garages, in cities of over 5,000 inhabitants, $15 and $50 cents for the first and $5 for each additional alley.

   Gasoline, sale of, by barrel or crate, $5 and inspector's fee of 50 cents, with patent trot lines, $10 and inspector's fee of 50 cents. For each such boat over $1,000, also, in addition, the amount paid by stockbrokers if dealing in stocks.

   Genessee, $10 and $25 a City of.

   Insurance brokers, $100.

   Junk dealers, $50 and $25 at other premises; canvassing for junk dealers, $30 and cost of tax agents.

   Laundries, other than hand, in cities of over 2,000 inhabitants, $10 to $25, in county and in towns of 2,000 or less, $5.

   Bankers, private, with capital of $5,000 or less, $50; $5,000 to $10,000, $100; $10,000 to $25,000, $200; for each $1,000 above $25,000, $5.

   Billiard salons, $20 and $35 additional for each table over one; if in town of less than 1,000 inhabitants, $25 for each and $12.50 for each additional table.

   Eating houses, $25, and $1 for each additional bedroom above 10.

   Florida, in counties, $25; in cities, $50; in incorporated towns where during previous 5 years 5,000 pounds or more of tobacco were sold, $50, in case sales amounted to less than 1,000 pounds, $10.

   Bagatelle saloons, $10 and $5 for each table over one.

   Barbers or parcel checkers, 25 cents per each receptacle.

   Baggage, freight, furniture, or other article of merchandise, transfer of, in cities or towns of 2,000 or more inhabitants, for each one-horse conveyance, $1.25; 2 or more horses, $2.50.

   Bankers, private, with capital of $5,000 or less, $50; $5,000 to $10,000, $100; $10,000 to $25,000, $200; for each $1,000 above $25,000, $5.

   Billiard salons, $20 and $35 additional for each table over one; if in town of less than 1,000 inhabitants, $25 for first and $12.50 for each additional table.

   Eating houses, $25, and $1 for each additional bedroom above 10. Eating houses, $25, and in addition 5 per cent of rental value between $100 and $1,000, and 6 per cent where rental value exceeds $1,000.

   Insurance brokers, $100.

   Junk dealers, $50 and $25 at other premises; canvassing for junk dealers, $30 and cost of tax agents.

   Laundries, other than hand, in cities of over 2,000 inhabitants, $10 to $25, in county and in towns of 2,000 or less, $5.

   Bankers, private, with capital of $5,000 or less, $50; $5,000 to $10,000, $100; $10,000 to $25,000, $200; for each $1,000 above $25,000, $5.

   Billiard salons, $20 and $35 additional for each table over one; if in town of less than 1,000 inhabitants, $25 for each and $12.50 for each additional table.

   Eating houses, $25, and $1 for each additional bedroom above 10. Eating houses, $25, and in addition 5 per cent of rental value between $100 and $1,000, and 6 per cent where rental value exceeds $1,000.

   Insurance brokers, $100.
TAXATION AND REVENUE LAWS—VIRGINIA.

Merchants' license taxes for the privilege of transacting business in the State are graduated by the amount of purchases during the period for which the license is granted (the next preceding 12 months) reported under oath to the commissioner of the revenue.

Merchants, including those engaged in the business of selling or leasing real or personal property, pay license taxes as follows:

1. For each individual merchant, $20 on the first $2,000 and 20 cents on each $100 over $2,000 up to $100,000, and 10 cents on each $100 in excess of $100,000.

2. For each mile of track over which operated, 20 cents on the first 5,000 gallons annually, $1 when more than 5,000 gallons, $5 and 10 cents additional for each 100 gallons over 5,000.

Merchants on trains, 20 cents for each mile of track over which operated.

Motor vehicles for passenger or merchandise, for hire, in counties or towns of less than 5,000 inhabitants, $5; 5,000 or more, $10; such fees to be paid in addition to registration and license tax.

Oysters: Buying for market, in barrels—less than 100 barrels, $2; 100 to 250 barrels, $1 25 to 500 barrels, $1.50 and $1 additional for each 100 gallons over 6,000.

Mineral waters, when gross sales do not exceed 5,000 gallons annually, $3; when more than 5,000 gallons, $5 and 10 cents additional for each 100 gallons over 5,000.

Moneys, loans of not exceeding $500 in amount, $100.

Motion picture films and reels, license to use, $1 for 10,000 feet, or fraction thereof, of original film, and 50 cents for each additional copy thereof.

Vehicles for passenger or merchandise, $5 for each 800 gallons in excess of 8,000, over 30 feet and under 5 tons, $7, for every 1000 estimated at 23 bushels capacity.

Registration fee on vessels of resident of State licensed to dredge or scrape for oysters on public grounds, $1.


Cigarette machines, $250.

Peddlers: On foot, $2, 250, otherwise, $50.

Lightning rod, $25 and $10 additional for each county in which business is transacted other than that in which first licensed.

Money, loans of not exceeding $300 in amount, $25.

Fires, license to use, $1 for each pair, $500 and $500 additional for each additional copy thereof.

Rabbits, his and hers, $25.

Shucks or packing, less than 1,000, $1; 1,000 to 2,000, $2; 2,000 to 5,000, $3; 5,000 or more, $5.

Scrapes on public grounds, $1.

The following table shows the amount of tax per day on—

<table>
<thead>
<tr>
<th>In counties or towns (or within 5 miles thereof)</th>
<th>Tax per day on—</th>
</tr>
</thead>
<tbody>
<tr>
<td>Of 3,000 or less.</td>
<td>3,000 to 10,000</td>
</tr>
<tr>
<td>Carnivals</td>
<td>$25</td>
</tr>
<tr>
<td>Dog and pony show</td>
<td>15</td>
</tr>
<tr>
<td>Circus and menageries</td>
<td>15</td>
</tr>
<tr>
<td>Wild west or trained animal show</td>
<td>20</td>
</tr>
</tbody>
</table>

Theaters, each performance $5, or by week $15 (in towns of less than 4,000 inhabitants $2 for each performance, or $8 a week). Moving picture shows and the like where price of admission does not exceed $1,000,000 or where 50 cents each for each admission, $15 a week or $300 a year and $2 additional for every 10 seats above 30, cities of 4,000 to 20,000 inhabitants, $10 a week or $200 a year and $1 additional for every 10 seats above 30, cities of 20,000 to 25,000 inhabitants, $15 a week or $300 a year and 50 cents additional for every 10 seats above 30, in towns of less than 100,000 inhabitants, $1 per day, $2.50 per week, $10 per year. Merrymakers, etc., $10 for each county or city where operated.

Skating links, $5 to $10 per quarter, permanent amusement parks have the option of paying a tax of $400 for four months, $900 for eight months, or $1,800 for one year, in lieu of the foregoing taxes on amusement.

Soft drinks: Nonresident manufacturer maintaining in State distributing or storage warehouse for sale of soft drinks by wholesale, $500. Selling soft drinks from soda fountain in towns or cities of more than 5,000 inhabitants, $10 for each fountain; $5 for each fountain otherwise located. Manufacturers or sellers of soft drinks at wholesale, $25.50 a year and 10 cents on every $100 gross sales above $10,000 (if no State tax for manufacturing is paid).

Stables: Feed stable for boarding horses, $500. Selling drugs and medicines, etc., at wholesale, $25.50 a year and 10 cents on every $100 gross sales above $10,000 (if no State tax for manufacturing is paid).

Stock and dairy products: Sale of livestock, hay, hay by the ton, eggs, butter, and such like small matters, without license, $25.
Storage and incinerating house, $25, in city of over 30,000 inhabitants, $50, yards and wagon yards, $10 (only in cases where compensation of owner is more than $50 per year).

Tobacco, retailers of, $5.

Undertakers, in country and towns of 1,000 or less inhabitants, $5; 1,000 to 3,000 inhabitants, $10, 3,000 to 5,000, $15, 5,000 to 10,000, $25, 10,000 to 20,000, $50, over 20,000.

Underwriters agency, $250.

Vendor of medicine, drugs, etc., $125.

Weapons: Dealer in pistols, dirks or Bowie knives, $20.

Washing and slot machines (in which the element of chance does not enter), $10.

2. Occupational and professional licenses.

Architect, $25; if income is less than $500, $10.

Attorney at law, admission fee fixed by board of bar examiners, license for less than five years, $10, over five years, $25 (no attorney whose receipts are less than $500 per annum need pay over $15).

Brokers Options or futures, $200 Ship, $50 Stock, $100; in cities of 5,000 to 10,000 inhabitants, $75, over 10,000, $250 for each office.

Chausseur, license, $5.

Common carrier, $5.

Dentists, licensed for less than five years, $10, licensed over five years, $15, in cities over 5,000 inhabitants, $25 (where receipts are less than $500 per annum, local tax is $10).

Daguerrean and photographers and their agents in cities or in towns of less than 10,000 inhabitants, $10, cities 2,000 to 10,000, $20, 10,000 to 20,000, $40, over 20,000, $40 for each additional county or city, other than the regular place of business, $5.

Engineers, Civil, mining mechanical, and electrical engineers, $15, if business performed in the State, $25 if not practicing for over five years, $10 if working in more than one place, $15 if working in less than one place, $25 if not working in the State.

Nurse graduate examination or registration from another State, $10, annual fee, $1.

Optometrists, $10, annual renewal, $3.

Pharmacist or assistant, $5, annual renewal, $1, apprentice, annual fee, 50 cents.

Physician examination, $25; registration $1.

Seek licensed attendants for the insane, annual license, $250.

Veterinary surgeon, $10.

3. Miscellaneous licenses.

Fishing. Nonresident, $2.50. For other licenses — See licenses on business activities, supra.

Handling State license, $3, county, $1; nonresident, $10, alien, $20.

Motor vehicles: Dealers in motor vehicles, $50 for 3 sets of plates and $15 for each additional set. Automobiles and motor cycles, 60 cents per horsepower, minimum, $10 for automobiles and $5 for motor cycles, with $2 additional for side car, trucks, $15 for first ton capacity and $5 for each additional 1,000 pounds, trailers, $10 first ton capacity and $3 for each additional 1,000 pounds, provided the carrying capacity and weight of trucks and trailers be limited to 24,000 pounds. An owner parting with an automobile and purchasing another must pay a fee of $1 or the difference between the registration fees of the old and new cars.

Probation act, stamps to be affixed to affidavits and prescriptions under 3 cents.

Stock raisers: Stallions and jacks, $10, bulls, $2.50.

4. Fees collected and paid into State treasury.

Appeal, writ of error, or supersedeas in a circuit court: Tax, $8; in supreme court of appeals tax is $6. Nonpayment of these taxes for 30 days from granting of appeal is cause for dismissal.

Bank: Examination fee graduated according to total resources, ranging from $25 on amounts of $25,000 or less to $275 on $5,000,000 or more.

Contract: Tax on contract relating to real or personal property, admitted to record, $50 where consideration is $500 or less, $100 over $500 and not exceeding $1,000, $1, over $1,000, 10 cents additional on each $100 or fractional part thereof. Tax on contract or agreement relating to sale of rolling stock or equipment of a railroad or other corporation, 10 cents on each $100, or fraction thereof, of amount contracted for; but in case of a railroad lying only partly in the State, the tax is on that proportion of the amount contracted for which the Virginia mileage bears to the total mileage of the corporation.

Cooperative marketing associations: Annual license fee, $10, but are exempt from all license taxes or taxes upon capital stock or reserve funds held by it. Filing articles of incorporation, same as other corporations except when organized without capital stock, in which case fee is $10 filing amendment to articles, $2.50.

Corporations: Domestic corporations, other than public service corporations, pay fees for the application or extension of charter when the authorized capital stock is $50,000 or under, $10; $50,000 to $300,000, 20 cents for each $1,000 thereof, $3,000,000 or over, $50.

Mutual organizations with no capital stock but not strictly benevolent institutions, 2 years service, and public service corporations, fees graduated according to capital stock, from $25 on a capital stock of $50 or less, to $10,000 on a capital stock of over $5,000,000.

Foreign corporations, fees for certificate of authority to do business, graduated according to capital stock, $25 on $50,000 or less, to $5,000 on over $5,000,000.

Foreign corporations without capital stock, $50. Every domestic corporation other than a purely charitable institution and every foreign corporation doing business in the State, whose maximum capital stock is $15,000 or less, and every such corporation organization with no capital stock, pays on or before March 1 of each year a registration fee of $5 in case of a corporation with a capital stock of over $15,000 and not exceeding $50,000, $10 in case of $50,000 and not exceeding $100,000, $15, over $100,000 and not exceeding $300,000, $25. In case of a foreign corporation, such annual registration fee is irrespective of any specific license tax or fees imposed by law for the privilege of doing business in the State, upon its property or franchises.

Prohibitory or Writing and stamping institutions. Examination not to exceed $15 unless resource (over $1,000) in which case fee is $25 for each $100,000 or fraction thereof.
TAXATION AND REVENUE LAWS—VIRGINIA.

Deeds: Of every deed admitted to record, 10 cents on each $100, or fraction, of consideration or actual value. On deeds of trust or mortgages, the tax is upon the amount of bonds or other obligations secured thereby. On a deed of release, 30 cents. On any deed or agreement for the purchase, sale, or conveyance of real estate, 50 cents.

Insurance companies: Agents—Annual registration fee, except in cases of fraternal benevolent societies, $1.

Inheritance securities—(Blue Slip Law): Filling fee, $50 (to be deducted when permit is secured), license fee, one-fourth of 1 per cent of net value ($100) of each share of stock to be sold, registration fee, $15 for each agent.

Mandamus: A tax upon every unit of $5.

Probate: Of every will or grant of letters of administration where the legal situs of estate for taxation is in the State, tax on estates of $1,000 or less, $1. 10 cents additional for each $100 above $1,000.

Scale, tax on: Seal of State, $2, of courts and notaries, $1. (Collected by sale of adhesive stamps through county and city treasurers and county clerks who receive a commission of 5 per cent.)

Stock and poultry food: Annual inspection fee, $20 for each brand.

Suit, tax on: Upon any original suit, except a suit in chancery, in a circuit or corporation court, or removed thereto from the justice's court, where amount does not exceed $500, there is a tax of $1. When debt or demand for damages exceeds $500, additional tax per $100, or fractional part thereof, 10 cents. Upon every chancery suit originating in a corporation or circuit court the tax is $1.50.

Trade name of copartnership: Fee for certificate, 50 cents.

Taxes on livestock: There are no license taxes or fees for county purposes except on dogs which are taxed at $1 for one male or spayed female and $3 for an unspayed female; kennel tax $10 for 12 dogs and $15 for more than 12.

No county license taxes except on dogs.

No municipal license taxes.

Income: An income tax for the support of the State government is imposed at the rate of 1 per cent on taxable incomes up to $3,000 and 2 per cent on all amounts in excess of $3,000. These taxes are collected in the same manner as the general property tax, and for the purpose of determining the amount of tax due it is the duty of the commissioner of the revenue to ascertain the aggregate amount of income of each person or corporation residing or doing business in this State whether received or merely due within the year preceding the 1st day of January.

Income includes:

What income includes.

All rents; salaries, wages or fees; interest upon notes, stocks, bonds (except bonds of this State and of the United States), all other evidences of debt and on dividends, royalties, and annuities from invested funds; income received by the United States, this State, or its political subdivisions, profits from business or sale of real or personal property, the amount of sales of livestock and of agricultural products grown or produced by taxpayer, and all other gains and profits derived from any source whatever.

Deductions: Deductions from income may be made as follows:

Salaries and wages paid in conduct of business; necessary expenses and reasonable amount for depreciation of property used in business; losses sustained during the year and not compensated for by insurance or otherwise, worthless debts, State taxes paid on business subject to income tax; dividends or profits received from stock the income of which shall have been assessed, interest paid during the year on existing indebtedness, amount paid for repairs and maintenance of buildings (if depreciation is not claimed) the rent of which is reported as income, and all fire, tornado and casualty insurance premiums.

Exemptions: The following exemptions are allowed:

Individual incomes up to and including $1,000, to husband and wife living together, $2,000, for each additional person actually supported by taxpayer, $100, salaries and wages received from the United States, pensions from the United States or Virginia, income received by the United States, this State, or its political subdivisions, property received as gifts during the year not exceeding $1,000, inheritances received during the year which are subject to inheritance tax and so assessed, but income from such inheritances is assessed.

Districts: Sec. 12. School revenues.—The schools are administered according to school districts, which are subdivisions of the cities and counties.

The State funds applicable to public free school purposes are apportioned to the counties and cities of the State separately. Those funds embrace the annual interest on the literary fund, consisting of the proceeds of the sale of public lands donated by Congress, escheated property, fines, etc.; that portion of the capitation tax provided

1 The payment of these taxes is a condition precedent to the issuing of any writ or process, recording of deeds or wills, or to granting of letters of administration. The clerks receive a commission of 5 per cent for collection, and 3 per cent in excess of $25,000, collected for 6 months.
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for in the constitution to be paid into the State treasury and not returnable to the counties, and a tax on property of not more than 50 cents on $100. These funds are applied exclusively to the maintenance of primary and grammar schools.

The board of supervisors levies upon property in the county for county school purposes a tax of not less than 10 nor more than 40 cents per $100. The board of supervisors also levies a tax for district school purposes of not less than 15 nor more than 35 cents per $100 of assessed value of property in each district.

County and district levies may be increased, on vote of electors, to 75 cents. The district revenues are augmented by such dog tax as may be applied to school purposes by the board of supervisors, or donations or the income arising therefrom or any other funds that may be set apart for district school purposes.

School districts may issue bonds for building construction, which bonds shall not exceed 17 per cent of the assessed value of the property in the district and shall be a lien on the school buildings to be erected. The interest on the bonds are to be paid out of the tax levies of the districts, and a certain sum shall be set aside annually as a sinking fund to be established for the purpose of meeting the principal when it matures.

County school boards if in possession of funds derived by gifts or devise may loan sums under $1,000 to school districts, apportioned according to school population, for the construction of school buildings. City and town councils may raise, by property and capitation taxes, which are not to exceed 50 cents per $100 nor $1 per poll, moneys for the support of public schools within the municipality.

Ssc. 13 Drainage districts; Arlington sanitary district.—Drainage districts are established upon petition, to the circuit court of the county, of two-thirds of the landowners, and the work of construction and maintenance is done through a board of drainage commissioners. For this purpose the board may issue bonds bearing interest at not more than 6 per cent per annum and payable within 30 years. Funds for paying interest and redeeming the bonds, and for other expenses, are raised by special assessments against the lands in the district in proportion to the benefits received. Assessments are due and payable on the first Monday in September of each year and if not paid in full by the 31st day of December following, the lands may be sold for delinquency. The assessment rolls are prepared by the board of drainage commissioners, and copies are furnished the county treasurer with an order for collection from the clerk of the circuit court. Collection is made in the same manner and by the same officials as State and county taxes are collected.

Arlington County is designated as Arlington sanitary district under a board of supervisors with authority to do any and all corporate acts necessary to provide water supply, sewerage and drainage systems in any portion of the district. The board may issue bonds, if the voters approve, for construction and maintenance. Bonds bear interest at not to exceed 6 per cent per annum and are payable within 50 years. For paying interest and creating a sinking fund, it bonds are issued. A tax is levied on all property liable to county or district taxes in such water or sewerage district in which the proceeds of the bonds have been expended. Charges for installing water and sewerage connections to abutting property are made against such property, payable in four equal installments, and bear interest at the rate of 6 per cent. Service rates may be established by the board for the maintenance and upkeep of the system.
Sec. 1 Constitutional provisions summarized.—The legislature shall not enact any special or private laws for the assessment or collection of taxes or for extending the time for collection thereof.

All property in the State not exempt under the laws of the United States, or under this constitution, shall be taxed in proportion to its value, to be ascertained as provided by law. The legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the State for each fiscal year. And for the purpose of paying the State debt, if there be any, the legislature shall provide for levying a tax annually sufficient to pay the annual interest and principal of such debt within 20 years from the final passage of the law creating the debt.

The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the State, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property: Provided, That a deduction of debts from credits may be authorized: Provided, further, That property of the United States, and of the State, counties, school districts, and other municipal corporations, and such other property as the legislature may by general laws provide, shall be exempt from taxation: And provided, further, That the legislature shall have power, by appropriate legislation, to exempt personal property to the amount of $300 for each head of a family liable to assessment and taxation under the provisions of the laws of this State of which the individual is the actual and bona fide owner.

The legislature shall provide by general law for the assessing and levying of taxes on all corporation property as near as may be by the same methods as are provided for the assessing and levying of taxes on individual property.

The power to tax corporations and corporate property shall not be surrendered or suspended by any contract or grant to which the State shall be a party.

No tax shall be levied except in pursuance of law; and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied.

All taxes levied and collected for State purposes shall be paid in money only into the State treasury.

An accurate statement of the receipts and expenditures of the public moneys shall be published annually in such manner as the legislature may provide.

Whenever the expenses of any fiscal year shall exceed the income, the legislature may provide for levying a tax for the ensuing fiscal year sufficient, with other sources of income, to pay the deficiency, as well as the estimated expenses of the ensuing fiscal year.

The legislature may vest the corporate authorities of cities, towns, and villages with power to make local improvements by special assessment, or by special taxation of property benefited. For all corporate purposes all municipal corporations may be vested with all authority to assess and collect taxes, and such taxes shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.
No county, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an amount exceeding 1/3 per cent of the taxable property in such county, city, town, school district or other municipal corporation, without the assent of three-fifths of the voters therein, voting at an election to be held for that purpose, nor in cases requiring such assent shall the total indebtedness at any time exceed 5 per cent on the value of taxable property therein, to be ascertained by the last assessment for State and county purposes previous to the incurring of such indebtedness; except that in incorporation of cities the assessment shall be taken from the last assessment for city purposes. Provided. That no part of the indebtedness allowed in this section shall be incurred for any purpose other than strictly county, city, town, school district, or other municipal purposes.

Provided, further. That any city of town, with such assent, may be allowed to become indebted to a larger amount, but not exceeding 5 per cent additional for supplying such city or town with water, artificial light, and sewers, when the works for supplying such water, light, and sewers shall be owned and controlled by the municipality.

The principal of the common school fund shall remain permanent and irreducible. The said fund shall be derived from the following named sources, to wit:

Appropriations and donations by the State to this fund, donations and bequests by individuals. All fees or duties or any public or public for common schools, the proceeds of lands and other property which revert to the State by escheat and forfeiture; the proceeds of all property granted to the State, when the purpose of the grant is not specified, or is uncertain, funds in the treasury of the State for the disbursement of which provision has not been made by law; the proceeds of the sale of lumber, stone, minerals, or other property from school and State lands, other than those granted for specific purposes, all moneys received from persons appropriating timber, stone, minerals, or other property from school and State lands other than those granted for specific purposes, and all moneys other than rental recovered from persons trespassing on said lands, 5 per cent of the proceeds of the sale of public lands lying within the State, which shall be sold by the United States subsequent to the admission of the State into the Union as provided by section 13 of the act of Congress enabling the admission of the State into the Union; the principal of all funds arising from the sale of lands and other property which have been and heretofore may be granted to the State for the support of common schools.

The legislature may make further provisions for enlarging said fund. The interest accruing on said fund together with all rentals and other revenues derived therefrom and from lands and other property devoted to the common school fund shall be exclusively applied to the current use of the common schools.

No county, nor the inhabitants thereof, nor the property therein, shall be released or discharged from its or their proportionate share of said taxes to be levied for State purposes, nor shall commutation for such taxes be authorized in any form whatever.

The legislature shall have no power to impose taxes upon counties, cities, towns, or other municipal corporations, or upon the inhabitants or property thereof, for county, city, town, or other municipal purposes, but may by general laws vest in the corporate authorities thereof the power to assess and collect taxes for such purposes.

Lands belonging to citizens of the United States residing without the limits of the State shall never be taxed at a higher rate than the lands belonging to residents thereof; and no taxes shall be imposed by the State on lands or property therein belonging to or which may be hereafter purchased by the United States or reserved for its use: Provided, That nothing in this ordinance shall preclude the State from taxing as other lands are taxed, any lands owned or held by any Indian who has severed his tribal relations.

Sec. 2. General property taxes.—All property now existing or that is created or brought into the State is subject to State, county, and municipal taxation, except as expressly exempted.

For purposes of taxation, “reality” and “personalty” include—

Realty.—Land and all structures and fixtures therein and rights and privileges appurtenant thereto, and anything and anything growing under the land; the operating property, except rolling stock and other movable property, belonging to railroad companies, except street railways.

Personalty.—All goods, chattels, stocks or estates, all improvements upon lands the fee of which is still vested in the State or the United States, or in any railroad company; and all other property which the law may define or the courts interpret as personalty and leasehold interests therein a term less than the life of the holder are held to be personal property. The rolling stock and movable property of railroads and all the operating property of street railroads are assessed and
taxed as personal property. Standing timber owned separately from the ownership of the land is held to be personal property; also fish traps, pound nets, set nets, and drag seine fishing locations; gas and water mains laid in roads, streets, and alleys.

Property not subject to taxation; no deduction for indebtedness.

Mortgages, notes, accounts, moneys, certificates of deposit, tax certificates, judgments, State, county, municipal, and school district bonds and warrants are not considered as property subject to taxation, and no deduction is allowed on account of an indebtedness owed.

Ships.

Ships registered in any United States customhouse in the State and used exclusively in trade with other States and countries are not deemed property within the State nor subject to taxation.

The following property is exempt from taxation.

1. Public property
2. Cemeteries
3. Churches whose seats are free and the grounds thereof used exclusively for church purposes not exceeding 120 by 200 feet
4. Personal property of heads of families not exceeding $300.
5. Free public libraries
6. Fire engines, implements, and buildings of fire companies
7. Orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick
8. Property owned by humane societies not exceeding $10,000 in value
9. Art, scientific or historical collections for the benefit of the public and not for profit
10. fraternal benefit societies are charitable institutions and are exempt from taxation except on their real estate and office equipment.

One assessment roll for all purposes.

The division of local government are cities of four classes—

(1) Those having over 20,000 inhabitants, (2) 10,000 to 20,000 inhabitants, (3) 1,500 to 10,000 inhabitants, (4) 300 to 1,500 inhabitants, townships, where such organization is adopted by the county, embracing that portion of the county outside of incorporated cities and towns, school districts, and road districts.

City and township assessments.

The property included and the methods of assessment are, in general, the same as for State taxes, with certain local peculiarities in procedure. In cities of the first class that portion of the county assessment roll embracing persons and property subject to taxation in the city constitutes also the roll for the city. Cities of the second, third, and fourth classes may have independent rolls made by city assessors to conform as nearly as possible to the county roll. The township assessor, elected annually, performs the same duties as the county assessors, who are elected biennially.

The assessed value of all taxable property within the State is fixed at not to exceed 50 per cent of its true and fair value.

Real property is assessed biennially in the even-numbered years, the list and valuation being made by the assessor, but corrections are made annually. Personality is assessed annually on the basis of a detailed list made by the taxpayer under oath. The assessor, however, fixes the "true and fair" value, which is that which the property would bring at private sale. The penalty for failure to furnish a list or for a false list is a fine of $10 to $2,000.

Public lands.

Public lands not being devoted to the public use, benefited by local improvements, may be assessed and taxed therefor, the same as other property.

The real and personal property of corporations are assessed as that of individuals.

The director of taxation and examination who is appointed by the governor with the consent of the senate, has general supervision over the tax laws of the State. He exercises general supervision over the assessors and county boards of equalization to the end that all taxable property in the State shall be placed on the assessment rolls and fairly and justly equalized between persons, corporations and companies in the several counties and between different counties and municipalities.
The assessment of the operating property of all railroad companies is made by the director of taxation and examination on the basis of sworn statements furnished by the officers of the railroad companies and his own investigations. On the completion of the equalization of railroad property by the equalization committee, the director of taxation apportions the value of such property to the counties in such proportion as the length of the line in each county bears to the entire length of line within the State.

The property of telegraph companies within the State is assessed by the director of taxation and is assessed and taxed as personal property at the capital of the State. On the completion of the equalization by the State equalization committee the director of taxation apportions the value of the properties of such telegraph companies to the counties through which the lines thereof extend in the proportion which the length of the line in each county bears to the entire length of line within the State computed on a wire mileage basis. The county auditor in like manner distributes the value so certified by the director of taxation to the several cities, towns, road districts, and other taxing districts in his county entitled to a proportionate value thereof.

Telephone companies are assessed under the general property tax, on the basis of sworn statements furnished by them.

Lumber and sawed logs are assessed in the district where they are situated on the 1st of March of the assessment year.

Bank stock is assessed to the owners in the town where the bank is located, whether the owner is resident therein or not, a proportionate part of the value of real estate of the bank being deducted. The bank pays these taxes.

Itinerant merchants are required to notify the county assessor of their presence, and to pay a tax at the rate assessed for State, county, and local purposes upon their stock in trade.

Building and loan associations are not taxed on their shares of stock but their tangible personal and real property are taxed the same as other property.

Sec. 4. Equalization.—The county board of equalization, composed of the three county commissioners who are elected biennially, the county assessor, and the county treasurer, equalizes between individuals and townships, corrects the county roll, and adjusts the valuation of real property and of a class or classes of personal property. County taxes are levied on the assessment as equalized by the county board only. The cities appoint committees of their city councils to equalize or assist the county board in equalization.

The State equalization committee, composed of the governor, state auditor, and state treasurer, equalizes between counties. It has the power to classify property and to raise or lower the assessment of any class of property in any county.

Sec. 5. Tax rates.—The State equalization committee apportions the amount of tax for State purposes among the several counties in proportion to the valuation as equalized by it. The tax is levied, however, upon the valuation fixed by the local officials and the county auditor (elected biennially) fixes the rate necessary to raise the amount so apportioned and places the same on the tax rolls of the county. The maximum tax for general State purposes may not exceed 5 mills on the dollar of the property valuation of the entire State as determined by the State equalization committee.

An annual tax of 14 mills on all taxable property in the State is levied for the improvement and maintenance of permanent highways, the tax being apportioned to the counties in which collected. In addition a tax of 1 mill is levied for the construction and repair of highways and bridges in general (repealed in 1923).

There is an annual tax of one-half mill on all taxable property in the State for the “Capitol building construction fund.”

A tax of not to exceed 0.30 mill is levied on all taxable property in the State for the military fund.

There is a levy of one-half of 1 mill for the State reclamation revolving fund.
Owners of forest land who refuse or fail to provide adequate fire protection are taxed by the State at not to exceed 5 cents per acre annually. This tax is a lien on the land and is collected when other State taxes are collected.

The county taxes are levied by the county commissioners, who, within certain statutory limitations, fix the rate for county, school, and road and bridge purposes.

County commissioners are limited as follows in fixing tax levies:

For county indebtedness, 5 mills; county current expenses, 8 mills school tax, 8 mills, except in cities of 10,000 or more population, where it shall not exceed 10 mills unless the board of directors unanimously determines upon a larger rate not to exceed 2 mills; road tax, 3 mills; bridge tax, 3 mills; all other taxes in accordance with laws of the State.

The board of county commissioners annually levy the following taxes:

- County roads, bridges, and wharves. For construction, maintenance, and repair of county roads, bridges, and wharves, not to exceed 4 mills per cent of assessment collected in city or town being assessed to such city or town for roads and bridges connected with the county roads, not to exceed 10 mills on all taxable property in each road district.
- Nursery inspection tax. A sufficient tax on all taxable property in the county to provide funds for inspecting and disinfecting orchards, nurseries, and all horticultural products.
- Livestock tax. An annual tax on all horses and cattle to provide funds for the livestock commission. Each head of stock is exempt to each owner.
- School library fund. A tax not exceeding one-eighth of one mill for the circulating school library fund.
- Soldiers' and sailors' relief fund.

Additional levies that may be made:

- River improvement fund. Not exceeding 1 per cent on all taxable property in the county for the "river improvement fund." River extermination. Not exceeding one-half of one mill for raising funds for extermination of rodents.
- Turnpike roads. Not exceeding 4 mills, if voters so authorize, for turnpike road purposes.

County and city bonds. County and city bonds are payable within 20 years and bear interest at not to exceed 7 per cent. An annual tax must be levied in an amount sufficient to pay the interest on and provide a sinking fund for such bonds.

Township and town tax levies. Organized townships or towns may levy a poll tax and a tax for a town cemetery; also a tax of not to exceed 4 mills for a river improvement fund. Township tax levies are: For township purposes, one-half to 2 mills according to assessed valuation. For road and bridge purposes, not to exceed 3 mills. The total township levy may not exceed 10 mills in any one year.

If voters approve, bonds for township purposes may be issued payable in 10 years with interest at not exceeding 5 per cent, but the total bonded indebtedness may not exceed 5 per cent of the assessed valuation.

Assessments are made by the town assessor, who performs the same duties as the county assessor in other parts of the county.

Town taxes are collected by the county treasurer.

All municipal corporations having less than 20,000 inhabitants except cities of the third class may levy a tax of not exceeding 15 mills, which may be increased to 18 mills if voters approve, for current expenses and not exceeding 6 mills for paying off indebtedness.

Cities of the first and second classes may establish public libraries, museums, and art galleries, and may issue bonds or levy an annual tax sufficient for such purposes.

Cities of the second class under 18,000 population may levy a special tax of not exceeding 2 mills for a publicity fund.

Cities of the second, third, and fourth classes may levy a tax of not exceeding 3 mills for an accident fund from which to pay judgments for personal injuries.

Cities of the second and third classes may levy a special tax of 3 mills on all property within their borders in connection with the drainage and filling of low, swamp, and tide lands.

In cities of the second, third, and fourth classes the council may levy a tax of not to exceed 1 mill for park purposes.
Cities of the third class may levy a tax of 6 mills for paying off outstanding indebtedness.

Cities of the third or fourth class may levy a tax of not to exceed 2 mills annually for public libraries, which may be increased to 3 mills if voters approve.

The city council of each city or town may levy a tax of not to exceed one-half of 1 mill for maintenance of the firemen's relief and pension fund.

Cities generally may make special assessments against property benefited by improvements and may establish within their limits local improvement districts. Collection of such assessments is made the same as other tax collections.

Sec. 6 Collection.—In general, all taxes for State, county, municipal, school, road, and other purposes are extended upon the tax books of the county, and the county treasurer (elected biennially) is the receiver and collector. In cities of the first, third, and fourth classes the county treasurer is ex officio collector of the city taxes. Cities of the second class have their own collectors.

Road district taxes may be paid in labor.

Taxes on real estate are a lien on the property from the assessment day, March 1, and are due May 31, of the following year, after which date they become delinquent and 12 per cent interest is charged. If, however, they are paid before March 15, a rebate of 3 per cent is allowed, or, if one-half is paid before May 31, the rest may go over until November 30. Taxes on personal property are a lien on all real and personal property after the first Monday in February, the day on which they become due. If they are not paid on or before the 15th day of March, the county sheriff may distrain the goods and chattels, with interest at the rate of 15 per cent from the 15th day of March.

Sec. 7. Poll taxes.—Every male person over 21 and under 50 years of age residing outside the limits of an incorporated city or town for six months or more is required to pay, by March 1 in each year, a road poll tax of $2. In practice, this is a county poll tax, receipts therefrom being included with those of the county.

Cities and towns may levy an annual street poll tax of not exceeding $2 in cities of the third and fourth classes. These taxes are payable in labor in lieu of money. Officers and enlisted men of the State national guard are exempt from poll taxes.

Sec. 8. Inheritance tax.—All property within the jurisdiction of the State and any interest therein, whether belonging to inhabitants or not, passing by will or the intestate laws of this or any other State, or by deed, grant, gift, or sale made or intended to take effect after the death of the grantor or donor to any person, in trust or otherwise, except bequests for the relief of aged, indigent, and poor people, for the maintenance of the sick or maimed, or for the education or support of orphans or indigent children, all bequests and devises made to the State, county, city, school district, or other municipal corporations for eleemosynary, charitable, educational or philanthropical purposes, and all bequests and devises made to schools and colleges in the State supported in whole or in part by gifts, endowments, and charity, and open to all persons upon equal terms, which shall be exempt, is subject to a tax at the following rates.

<table>
<thead>
<tr>
<th>If passing to or for the use of</th>
<th>On amounts of</th>
<th>More than</th>
<th>Per cent</th>
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<td>$50,000 or less</td>
<td>$50,000 to $100,000</td>
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<td>1. Father, mother, wife,</td>
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<td>lineal descendant,</td>
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<td>adopted child or lineal</td>
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<td>descendant of an adopted child</td>
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<td>2. Sister, brother, uncle, aunt, nephew, or niece</td>
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<td>3. Collateral heirs beyond the third degree of relationship or strangers to the blood</td>
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<td>9</td>
<td>12</td>
<td>15</td>
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</tbody>
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1 In addition to an exemption of $10,000 granted to beneficiaries of this class, there is a family allowance out of the gross estate of not to exceed $1,000.
1923 rates.

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<tr>
<th>For class— Not exceeding $50,000.</th>
<th>$50,000 to $100,000.</th>
<th>$100,000 to $150,000.</th>
<th>$150,000 to $200,000.</th>
<th>$200,000 to $300,000.</th>
<th>$300,000 to $500,000.</th>
<th>Over $500,000.</th>
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Supervision of laws; tax for State use; when payable; interest.

The attorney general (after April 1, 1923, the department of taxation and examination) exercises general supervision over the collection of inheritance taxes and escheats. This tax is payable to the State treasurer, for the use of the State, within 15 months of the decedent’s death; if not so paid, it draws interest at the rate of 8 per cent until paid.

Sec. 9 Corporation taxes.—Public utilities, except those municipally owned or operated, are required at the time of filing their annual statements to pay to the director of public works a fee, based on the gross operating revenues, as follows:

When annual gross operating revenues are:

- $5,000 and less than $10,000, $10;
- $10,000 and less than $25,000, $20;
- $25,000 and less than $50,000, $30;
- $50,000 and less than $100,000, $100;
- $100,000 and less than $250,000, $500;
- $250,000 and less than $500,000, $1,000;
- $500,000 and less than $1,000,000, $2,000;
- $1,000,000 and less than $2,000,000, $4,000;
- $2,000,000 and less than $4,000,000, $7,000;
- $4,000,000 and less than $10,000,000, $10,000;
- $10,000,000 and less than $25,000,000, $15,000;
- $25,000,000 and less than $50,000,000, $25,000;
- $50,000,000 and less than $100,000,000, $40,000;
- $100,000,000 and less than $500,000,000, $75,000;
- $500,000,000 and less than $1,000,000,000, $100,000;
- $1,000,000,000 and over, $500,000.

NOTE.—The 1923 legislature changed the foregoing rates as follows, effective June 7, 1923:

When annual gross operating revenues amount to $5,000 or less, $3; $5,000 and less than $10,000, $10; $10,000 and less than $25,000, $20; $25,000 and less than $50,000, $30; $50,000 and less than $100,000, $100; $100,000 and less than $250,000, $500; $250,000 and less than $500,000, $1,000; $500,000 and less than $1,000,000, $2,000; $1,000,000 and less than $2,000,000, $4,000; $2,000,000 and less than $4,000,000, $7,000; $4,000,000 and less than $10,000,000, $10,000; $10,000,000 and less than $25,000,000, $15,000; $25,000,000 and less than $50,000,000, $25,000; $50,000,000 and less than $100,000,000, $40,000; $100,000,000 and less than $500,000,000, $75,000; $500,000,000 and less than $1,000,000,000, $100,000; $1,000,000,000 and over, $500,000.

Private car companies.

Every private car company doing business in the State is required to pay a sum in the nature of an excise or privilege tax to the State general fund, to be computed by taking 7 per cent of the amount fixed by the State board of tax commissioners (on the basis of sworn statements) as the gross receipts of such private car company for business done within the State for the year. This does not exempt any private car company from the assessment and taxation of their tangible property in the manner provided by law.

NOTE.—The 1923 legislature enacted the following law relating to the taxation of auto transportation companies, effective April 1, 1923.

All auto transportation companies shall, between the 1st and 15th days of January, April, July, and October of each year, file with the director of public works a statement showing the gross operating revenue of such company for the preceding three months or portion thereof, and shall pay to the said director a fee not to exceed 1 per cent of the amount of such gross operating revenue. The percentage rate of gross operating revenue to be paid shall be subject to future adjustment by the director of public works, which percentage, not exceeding 1 per cent., shall be fixed by the said director by general order duly entered at the beginning of each fiscal year or at the beginning of any quarter. Miscellaneous fees shall be payable as follows: All applications for a certificate of public convenience and necessity, $25; application for transfer of a certificate of public convenience and necessity, $25; application for the mortgaging of such a certificate, $5.

Express companies.

Express companies are required to pay a privilege tax of 5 per cent on all premiums collected or contracted for after deducting, in the case of all companies except life insurance, the amounts paid to policy holders as returned premiums and the amounts paid as premiums to admitted companies or reinsurance, and, in the case of life insurance companies, the amounts paid as premiums to admitted companies for reinsurance. If any insurance company has 50 per cent or more of its assets invested in any bonds or warrants of the State, or bonds or warrants of any county, city, or district within the State, or in taxable property within the...
State, or in first mortgages upon improved real estate within this State, the tax is but 1 per cent on the amount collected. Companies engaged wholly or in part in the business of insuring or guaranteeing the owners or encumbrancers of property against loss are taxed on a basis of the physical property owned by them in the county where such property is located, in accordance with the general laws relating to taxation, and not otherwise. In addition they are required to deposit on or before the second Monday in January of each year certain securities with the State treasurer and pay an annual fee equal in amount to one-tenth of 1 per cent of the value of the securities so deposited, and should the same not be paid within 30 days thereafter the State treasurer is authorized to sell sufficient of said securities to pay the same.

Every fraternal benefit society is exempt from State, county, district, municipal, and school taxes, other than taxes on real estate and office equipment.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes and fees are imposed as follows:

1. On business activities:
   - Agricultural or vegetable seeds, in cities of the first and second classes, wholesale dealer, $10; retail, $1; in cities of the third class, retail, $5; elsewhere, retail, $1. Fees for inspection are fixed by the director of agriculture.
   - Dairy products license for creamery, milk plant, shipping station, ice cream factory, $10.
   - Fishing industry.—See Miscellaneous licenses.
   - Fuels, dealers in, pay an excise tax of 1 cent per gallon on all liquid fuel sold. Fees for inspection are fixed by the director of agriculture.
   - Nursery stock dealers and nurseriesmen, $5; agents, salesmen, and solicitors, $1 annually. Fees for inspection are fixed by the State director of agriculture.
   - Trading stamps, coupons, etc., used in connection with sale of goods, wares, and merchandise, $6,000 per annum.
   - Warehouseman, public, $5.
   - Warehouse, public terminal, $5.

2. Occupational and professional licenses:
   - Accountants, certified public, examination, not to exceed $2, annual fee, $1.
   - Attorney at law, examination and admission, $25, on certificate from another State; $50, annual registration in county of less than 125,000 population, $1. In counties of 125,000 or more, $2. One-half to general fund of State and other half to county law library fund.
   - Barbers, examination and certificate, $5 annual renewal, $1.
   - Chiropractor, examination and certificate, $50 annual renewal, $15.
   - Dentist, examination, $25, annual renewal, $2.
   - Drugs and medicines, practitioner of, examination, $25.
   - Electrician, annual license, $10.
   - Embalmer, examination, $5, certificate, $1, annual renewal, $1, from another State, $10.
   - Master, pilot, or engineer, license, $5.
   - Medicine and surgery, examination to practice, $25, registration without examination upon certificate of another State, $25.
   - Midwife, examination, $15.
   - Nurse, examination, $5, from another State, $5.
   - Ophthalmist, examination, $15, certificate of registration, $10 annual registration, $2.
   - Optometrist, examination, $25 annual renewal, $3.
   - Pharmacists, examination, $10, from another State or graduate in pharmacy, $25. Certificate of registration, $10. Annual registration of pharmacist, $2, assistant, $1.
   - Tester of milk and cream (Babcock test), $5.
   - Veterinarian, examination, $15.

3. Miscellaneous licenses:
   - Fish and game; Transfer of license to fish, $1. Fish traps, for taking salmon at both ends on Puget Sound, $100. Pound nets and traps, Puget Sound, $50, Columbia River, $25. Second class pound nets and traps, on Columbia River, $15. Pound nets and traps, on Willapa and Grays Harbor, $15. Bump veler for taking smelt and herring, $25. Stationary fish veler for taking salmon, $35. Scoop fish veler for salmon, $25. Purse seine, $27.75. Gill Nets for salmon, 160 feet in length, $7.50, for each additional lineal foot in length, 1 cent. On Columbia River $5.00 for any length of Purse seine. Drag set, 3 cents per lineal foot. Set nets for salmon, $2.75. Dip bag nets, for smelt and herring. Smelt nets, on Puget Sound, 40 feet in length, $1, for each additional foot, 3 cents. Bump veler, $10. Hook and line, for commercial.
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purposes, $2. Sale of fruit, $1. License to take crabs, $1. Claims and mussels, $1. Oysters from state reserves for seed purposes, $5. "Dealer in trout," or other fish taken from private hatchery, $50. "Retail fish dealer," $50. Croaker, $50. Curing establishment, $50. "Black cod," 25 cents per 100 pounds. Codfish canning establishment, $50. "Manufacturer of by-products from fish," $50. Halibut dealer, wholesale or broker, $5. Retail fish dealer, $50. Broker or wholesaler, except in halibut, $10. Preserving fish, $10. "Fishing license for a vessel," $50. "Fishing license for an, outside state buyers on Columbia river, $25. "Fishing license for an, other water craft," $25. "Canning or preserving salmon or other fish food," $25; shell fish, $15. "Oysters from state reserves for seed purposes," $1. Mussels, 9 cents per 100 pounds. Crabs, 64 cents per 100 pounds. Shrimp, 51 cents per 100 pounds. "Rock cod," 23 cents per hundred pounds. Black cod, 22 cents per 100 pounds. Ling cod, 13 cents per 100 pounds. Cod fish, other than black, ling, or rock, 9 cents per 100 pounds. "Devil fish," 20 cents per 100 pounds. Dog fish, 43 cents per ton. "Flounders," 50 cents per 100 pounds. Halibut, 43 cents per 100 pounds. Herring, 44 cents per 100 pounds. "Mackerel," 22 cents per 100 pounds. "Perch," 23 cents per 100 pounds. "Rod snapper," 9 cents per 100 pounds. "Sable fish," 26 cents per 100 pounds. "Sand dabs," 26 cents per 100 pounds. Shad, 10 cents per 100 pounds. "On Columbia river," 4 cents per pound. "Skate," 9 cents per 100 pounds. "Smelts," Columbia River, 3 cents per 100 pounds. "Sole," 15 cents per 100 pounds. "Sole," 15 cents per 100 pounds. "Sturgeon," Columbia River, 3 cents per pound. Polet Sound, 3 cents per pound. "Dolly Varden trout," 55 cents per 100 pounds. All other fish, 10 cents per 100 pounds. The foregoing taxes are paid by the owner or operator of the vessel or by the person to whom the property has been sold out of the proceeds thereon, to the person on the Columbia river, the purchaser pays the tax on salmon, shad and sturgeon. Aliens prohibited from taking fish for sale unless they have declared their intention of becoming citizens of the United States and have become resident in the state for twelve months immediately preceding the time they engage in such business. After January 1, 1924, only citizens of the United States will be permitted to fish for sale or profit. Certificate to collect birds, nests and eggs or any game, food or shell fish, for strictly scientific purposes, $1. License to take shrimp, oysters and mussels for scientific purposes, $1.

Motor vehicles: Annual fees for motor vehicles: "Motorcycles," $5. "Automobiles for private use," weighing 1,500 pounds or less, $10; weighing 1,500 pounds or more, $10 and 60 cents per hundredweight for all in excess of 1,500 pounds. "Automobiles for hire," weighing 1,500 pounds or less, $20; and in addition thereto at the rated carrying capacity, per person, $1; weighing more than 1,500 pounds, $20 and 60 cents per hundredweight for all in excess of 1,500 pounds, and in addition thereto at the rated carrying capacity, per person, $1. "Auto stages," weighing 1,500 pounds or less, $20; and in addition thereto, at the rated carrying capacity, per person, $1; weighing more than 1,500 pounds, $20 and 60 cents per hundredweight for all in excess of 1,500 pounds, and in addition thereto at the rated carrying capacity, per person, $1. "Auto stage trailers," weighing 1,500 pounds or less, $10, and at the rated carrying capacity per person, $1; weighing 1,500 pounds or more, $10 and 60 cents per hundredweight; and in addition thereto at the rated carrying capacity, per person, $1. "Motor trucks," weighing 1,500 pounds or less, $10; weighing more than 1,500 pounds and not to exceed 6,500 pounds, $10; 40 cents per hundredweight for all in excess of 1,500 pounds and in addition thereto 40 cents per hundredweight, at the rated carrying capacity; weighing more than 6,500 pounds, $10 and 50 cents per hundredweight at the rated carrying capacity. "Truckers," used as trucks and rated as trucks. Dealers' licenses: "Motor vehicles," $10; "other motor vehicles," $5; additional plates, $10; duplicate license certificates, $1; dealers' duplicate plates, $5; transfer of license, $1; driver's license fee, $1 per permit good for 2 years; duplicate plates, $2; duplicate operator's license, $5; permits for private use, for each motor vehicle licensed, $1; permits for use on automobile transportation companies, $1 for each motor vehicle licensed; $2 for each passenger in excess of 5; for transporting freight, $10 and $1 additional for each ton capacity in excess of 1. (For 1923 amendment see Corporation Taxes.) "Permit to operate a motor vehicle as a h"


$200,000, $100; $200,000 to $300,000, $150; $300,000 to $400,000, $200; $400,000 to $500,000, $250; $500,000 to $1,000,000, $500; $1,000,000 to $2,000,000, $750, and $10 additional for each $1,000,000 or major fraction thereof in excess of $2,000,000. Fees for various other services same as paid clerks of the superior courts for like services.

Crop credit associations: Incorporation, $15 for temporary organization, $25 for permanent annual fees, $15, permit to issue notes or commercial paper, $5.

Factory, mill or workshop and machinery and appliances therein: Examination for protection of employees, $10 annually, or if not more than five persons are employed, $1. Fertilizer: Analysis, $8 for each ingredient.

Internal societies: Articles of incorporation or permit to do business in State, $5. Grain: Inspection, grading and weighing fees not to exceed 5 cents per ton for sack grain; 6 cents for bulk grain.

Hotels: Annual inspection, 5 to 10 sleeping rooms, $3; 11 to 20 rooms, $4; 21 to 60 rooms, $7; more than 100 rooms, $10; more than 500 rooms, $15.


Insurance adjuster: $10 Federal insurance company, annual license, $10.

Filing and recording permit to appropriate water for irrigation purposes, 10 cents per acre up to 100 acres; 5 cents per acre up to 1,000 acres; 2½ cents per acre in excess of 1,000. Also, 10 cents for each theoretical horsepower up to 100, 5 cents for each up to 1,000 and 2½ cents for each in excess of 1,000. Filing and recording any other water works, $1 for first 100 words and $1 for each 100 words in excess of 100 words. Copy of any document recorded, 10 cents for each 100 words but when the amount exceeds $5, then only actual cost of reproductions. Certifying to copies of documents or records, $1. Blue print copies of any map or drawing, 10 cents per square foot.

Supreme court clerk: Filing first paper or record and making appearance, appellant, $5, respondent, $7. Making appearance in special proceeding, petitioner, $3, respondent, $1. Filing application, entering admission and certifying to certificate of attorney upon admission to practice, $20. Fees for various other services same as paid clerks of the superior courts for like services.

Water users associations: Filing articles of incorporation, $30.

County license taxes and fees are imposed as follows:

- Alcohol or intoxicating liquor for sacramental uses, filing application for license to import or purchase, $3. Retail druggist's application for permit to purchase alcohol, $10.
- Billiard and pool tables and bowling alleys outside of incorporated limits of city or town, $25 to $250.
- Civil action, fees paid in—credited to county law library fund.
- Dogs, annual tax on males and spayed females, $1; on unspayed females, 25c. Not applicable to the first or second class which regulate the licensing of dogs.
- Ferries, $1 to $100.
- Fish and game fees credited to county game fund: Importer of game, birds, animals, article of merchandise, $1; operator of hotel, restaurant, boardinghouse, or retail dealer in game animals, birds and fish, $5 annually. Permit to remove 1 deer, $10, group of 2 to 20 animals, $10; group of 21 to 100, $50; group of 101 to 1,000, $75. Operator of show, $5.
- Hunting and fishing license, resident, $3; nonresident, county, $10; nonresident, county, $25. Game farming, $10; annual renewal, $5.
TAXATION AND REVENUE LAWS—WASHINGTON.

Hawkers of goods, wares, and merchandise at auction or in similar manner of sale, not to exceed $5.

Land titles, registration of, in counties of more than 40,000 population, $3; in other counties, $5.

Ponders of goods, on foot, per annum, $100: one horse and wagon, $100: two horses and wagon, $200: any other conveyance, $500. Paddors of farm articles for sale from horse or vehicle or from any package carried on foot or from any pack animal, $10 per day: spectacles and eyeglasses, $6 per day. For each county, $200 annually.

Public nuisance, tax on property declared to be, $300.

The city council of cities and towns may license, for purposes of regulation and revenue, all kinds of business, occupations, and amusements.

There is a license tax on corporations or individuals operating toll bridges in cities and towns of not to exceed 10 per cent of tolls collected.

No income tax.—There is no income tax in Washington. Sec. 11. No income tax.

School revenues.—State taxes are levied for the following:

1. State university fund, 1.10 mills; State college fund, 0.67 mill; Bellingham normal school fund, 0.20 mill; Cheney normal school fund, 0.159 mill; Ellensburg normal school fund, 0.12 mill; Centralia normal school fund, 0.10 mill.

The constitution prescribes a permanent school fund, derived from various sources. A State tax is levied by the State equalization commission, which, with the income from the permanent fund, is to make up $20 for each child of school age in the State.

The counties levy a school tax of not to exceed 5 mills on the dollar, which, together with the State apportionment to the counties, is to make up $10 for every child of school age in the county.

District school tax of 1 per cent of the assessed property value may be levied by the board of directors of the district. This tax may be increased to 2 per cent by a vote of the electors. Other special taxes for the payment of indebtedness, interest on school bonds, and a sinking fund for payment of same may be levied by district supervisors or county commissioners. A tax levy of not to exceed 2 mills may be levied in a school district which does not maintain a high school for the purpose of sending resident pupils of such district to the high schools in adjoining districts. The county treasurer is ex officio treasurer of the district.

School bonds may be issued not exceeding 5 per cent of the taxable property in the district with interest at not to exceed 6 per cent and are payable within 40 years.

School revenues.—State taxes are levied for the following:

1. School revenue fund, 0.12 mill; Bellingham normal school fund, 0.10 mill; Cheney normal school fund, 0.10 mill; Ellensburg normal school fund, 0.10 mill.

All lines derived from the compulsory school attendance law are credited to the county general school fund.

A district school tax of 1 per cent of the assessed property value may be levied by the board of directors of the district. This tax may be increased to 2 per cent by a vote of the electors. Other special taxes for the payment of indebtedness, interest on school bonds, and a sinking fund for payment of same may be levied by district supervisors or county commissioners. A tax levy of not to exceed 2 mills may be levied in a school district which does not maintain a high school for the purpose of sending resident pupils of such district to the high schools in adjoining districts. The county treasurer is ex officio treasurer of the district.

School bonds may be issued not exceeding 5 per cent of the taxable property in the district with interest at not to exceed 6 per cent and are payable within 40 years.

Agricultural development districts; authorized to raise revenue by levying an annual tax on all taxable property in the district of not to exceed 2 mills. Bonds may also be issued payable within 20 years with interest at not exceeding 6 per cent. The county treasurer is custodian of the district's funds.

Commercial waterway districts; special assessments against lands benefited may be levied, and bonds may be issued payable in 5 to 10 years with interest at 7 per cent.

Diking and drainage, diking and drainage improvement districts; special assessments for benefits received may be levied on lands in such districts. Bonds may be issued payable within 10 years with interest at not to exceed 7 per cent. An annual tax on all property in the districts may be levied for maintenance purposes. The county treasurer is the collector.

Irrigation districts; may issue bonds for road purposes, payable in 20 years with interest at not to exceed 6 per cent, and may levy special assessments on lands benefited to pay the interest on and provide a sinking fund for such bonds. Collection of assessments is made by the county treasurer.

Municipal license taxes and fees.

Toll bridge licenses.

No income tax.

State tax levies for schools.

Permanent school fund.

County school tax.

District school tax levies.

Teachers' certificates.

Fines credited to school fund.

Organization; special assessments or tax levies; bond issue.

School bonds.

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Fines credited to school fund.

Organization; special assessments or tax levies; bond issue.

School bonds.

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Diking and drainage, diking and drainage improvement districts; special assessments for benefits received may be levied on lands in such districts. Bonds may be issued payable within 10 years with interest at not to exceed 7 per cent. An annual tax on all property in the districts may be levied for maintenance purposes. The county treasurer is the collector.

Irrigation districts; may issue bonds for road purposes, payable in 20 years with interest at not to exceed 6 per cent, and may levy special assessments on lands benefited to pay the interest on and provide a sinking fund for such bonds. Collection of assessments is made by the county treasurer.

Municipal license taxes and fees.

Toll bridge licenses.

No income tax.

State tax levies for schools.

Permanent school fund.

County school tax.

District school tax levies.

School bonds.

Teachers' certificates.

Fines credited to school fund.

Organization; special assessments or tax levies; bond issue.

School bonds.
Post districts for improvement of harbor and terminal facilities. Special assessments for benefits to lands may be levied, and bonds for construction and maintenance purposes may be issued, payable within 50 years, and not to exceed 3 per cent of the assessed valuation of property in district. A general property tax of not exceeding 3 mills annually may also be levied. Collection is the same as that for county taxes. The county treasurer is ex officio treasurer of the district.

River and harbor improvement, and waterway, districts. Special assessments may be levied for benefits received, and bonds for construction purposes may be issued, payable within 10 years with interest at not to exceed 7 per cent.

River improvement districts. Special assessments according to benefits to land may be levied, also a general property tax of not to exceed 2½ mills. Bond issues may be voted by electors of district, payable in 20 years with interest at not to exceed 6 per cent.

Water districts (for water supply systems). Special assessments may be levied for benefits received, and bonds for construction may be issued payable within 40 years with interest at not exceeding 6 per cent. Districts may also levy a general property tax of not to exceed 2 mills.

Water for irrigation of agricultural lands, districts for distribution of. The county commissioners in accordance with estimates furnished by the board of trustees of the district levy an annual tax on all taxable property in district of not to exceed 10 mills which may be increased to 25 mills if voters owning land approve.

Weed districts. Taxes for benefit of such districts may be levied and collected the same as other taxes in the county.
WESH VIRGINIA.

Sec. 1. Constitutional provisions summarized.—Taxation shall be equal and uniform throughout the State, and all property, both real and personal, shall be taxed in proportion to its value, to be ascertained as directed by law. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value; but property used for educational, literary, scientific, religious, or charitable purposes, all cemeteries, and public property may, by law, be exempted from taxation. The legislature shall have power to tax, by uniform and equal laws, all privileges and franchises of persons and corporations.

Capitation tax for schools (sec. 2).

The legislature shall levy an annual capitation tax of $1 upon each male inhabitant of the State who has attained the age of 21 years, which shall be annually appropriated to the support of free schools. Persons afflicted with bodily infirmity may be exempted from the tax.

Taxing power of legislature (sec. 5).

The power of taxation of the legislature shall extend to provisions for the payment of the State debt, and interest thereon, the support of free schools and the payment of the annual estimated expenses of the State, but whenever any deficiency in the revenue shall exist in any year it shall, at the regular session thereof held next after the deficiency occurs, levy a tax for the ensuing year sufficient, with the other sources of income, to meet such deficiency, as well as the estimated expenses of such year.

Limitation on county tax levies (sec. 7).

County authorities shall never assess taxes in any one year the aggregate of which shall exceed 95 cents per $100 valuation, except for the support of free schools, payment of indebtedness existing at the time of the adoption of this constitution, and for the payment of any indebtedness, with the interest thereon, created under the succeeding section, unless such assessment, with all questions involving the increase of such aggregate, shall have been submitted to the vote of the people of the county and have received three-fifths of all the votes cast for and against it.

County and local indebtedness (sec. 8).

No county, city, school district, or municipal corporation may become indebted to an amount exceeding 5 per cent of the assessed valuation of the property in such civil division, nor without providing for a direct annual tax sufficient to pay annually the interest on the debt, and the principal thereof within 34 years. Provided, That no debt shall be contracted under this section unless authorized by three-fifths of the votes of the people.

Taxation by cities, towns, and villages (sec. 9).

The legislature may, by law, authorize the corporate authorities of cities, towns, and villages, for corporate purposes, to assess and collect taxes; but such taxes shall be uniform with respect to persons and property within the jurisdiction of the authority imposing the same.

State roads and highways bond issues.

The legislature shall make provision by law for a system of State roads and highways connecting at least the various county seats of the State and to be under the control and supervision of such State officers and agencies as may be prescribed by law. The legislature shall also provide a State revenue to build, construct and maintain or assist in building, constructing, and maintaining the same, and for that purpose shall have power to authorize the issuing and selling of State
bonds, the aggregate outstanding amount of which at any one time shall not exceed $50,000,000. When a bond issue as aforesaid is authorized, the legislature shall at the same time provide for the collection of an annual State tax sufficient to pay the annual interest on such debt and the principal thereof within not exceeding thirty years.

SEC. 2. General property taxes.—All property in the State is subject to State, county, and municipal taxation, unless specially exempted. Property terms used include:

Real property.—All interest in land and its appurtenances, except chattel interests and chattels real.

Personal property.—All fixtures attached to land, if not included in the valuation of land; all things of value, movable and tangible, which are subject of ownership; and money, credits, investments, and all chattels, real and personal; all personal property belonging to residents of the State, whether situated in or out of the State, and all personal property in the State, although owned by persons residing out of the State, is subject to taxation. But personal property permanently located in another State, where it is subject to taxation, is not taxed.

"Money."—Coin and all notes, tokens, or papers which circulate or are used in ordinary transactions as money or currency, and deposits which, either in terms or effect, are payable in money on demand.

"Credits."—All claims and demands, whether owing upon bond, note, certificate, book account, or otherwise, and whether due or not, whether payable in money, property, labor, or services except only such demands as are included in the term "money."

"Investments."—Stocks, bonds, and securities of the United States or this State, or any other State, nation, or government, or of any city, town, county, district, railroad, or other corporation, or of any share, portion, interest, or stock in the capital, joint fund, assets or profits of any company, whether incorporated or not, or in a steamboat or other vessel, or in any adventure, business, or undertaking.

The following property is exempt:

1. Public property.
2. Churches and parsonages.
3. Cemeteries.
4. Public and family libraries.
5. Property used for educational, literary, scientific, charitable, and benevolent purposes.
6. Real estate not exceeding one-half acre and the buildings thereon used exclusively by any college society as a library or as a dormitory or club room.
7. Fire engines, implements, and property of fire companies.
8. Personal property on hand to be used in the subsistence of livestock on hand, and dead victuals laid away for family use.

SEC. 3. Assessment.—There is, in general, but one assessment for State, county, and municipal purposes. The assessment is made by the county assessor, who is elected for a term of four years, together with assistants appointed by the assessor, with the advice and consent of the county court, the county being the assessment district.

All property is assessed annually as of the 1st day of January at its true and actual value. Taxpayers are required to list their property under oath and to declare the value of each item, subject to revision by the assessors and boards of review and equalization. Failure to render a statement subjects the taxpayer to a penalty of double assessment and to loss of remedy for correction of assessment; a false list renders taxpayers liable to forfeiture, for each year, of 10 per cent of the property not listed at any time during five previous years. Refusal to be examined by the assessor is subject to a penalty of $25 to $100.

The assessor, at the time of making assessment of property, collects all State and road capitation taxes and is allowed 10 per cent commission for collecting same. Delinquent capitation taxes are reported to the sheriff for collection.

Real property subject to a mortgage or deed of trust to secure a debt or liability is assessed to the mortgagor. Personal property mortgaged or pledged is likewise assessed to the party who has possession.

In listing money, credits, or investments: the debts owed as principal debtor may be deducted, but not those for which the taxpayer is merely as surety, indorser, or guarantor, unless the principal debtor is insolvent. Investments and credits are to be rated at their market or proper value.

The property of corporations generally, except as otherwise shown below, is assessed to the company in the same manner as that of individuals, and the shareholders of such corporations are not assessed with their shares or interest in the capital stock.

Ferries and toll bridges, other than railroad, on which a toll or fare is charged, are assessed at 10 times their annual value (based on earnings) for purposes of taxation.
Railroads and public utilities. Railroad companies, including street railways, can, express pipe line, and telephone and telegraph companies, are taxed upon the general property valuation. Property used in the operation of such companies is assessed by the State board of public works, consisting of the governor, attorney general, superintendent of free schools, commissioner of agriculture, auditor, and treasurer, together with the secretary of State, who is ex officio secretary of the board, on the basis of elaborate returns by such companies. Property not used in the operation of such companies, but owned by them, is assessed like property of individuals. The assessment of the State board is apportioned to the counties, and by the counties to school districts and municipalities.

The shares of stock of banks, trust companies, or national banking associations are assessed where the banks are located, to the several holders thereof. Debts of shareholders when sworn to may be deducted from the assessment.

By county board of review and equalization; appeals to circuit court. Sec. 4. Equalization. The county board of review and equalization, composed of three persons appointed, one every two years, by the State board of public works to hold office for six years reviews and equalizes the assessment as returned by the assessor. It may, of its own motion, correct the roll and hear and pass on applications for relief. Appeal lies to the circuit court. Railroads and other corporations assessed by the State board of public works aggrieved by the assessment may appeal to the circuit court of the county where the property is located. The prosecuting attorney and the State tax commissioner (appointed by the governor for a term of six years) represent the interest of the State in such appeals.

State and school rates, how fixed. Sec. 5. Tax rates. The rate of taxation for State and State school purposes is fixed by the board of public works at not less than 3 and not more than 10 cents per $100 of assessed valuation.

Tax levy for payment of Virginia debt bonds. The board of public works is authorized and directed to levy an annual tax upon all real and personal property in the State subject to taxation sufficient to pay the interest and provide a sinking fund for the bonds issued by the State for the payment of the Virginia debt. Such bonds shall be redeemed within a period of 20 years. Interest on the bonds is fixed at 3½ per cent.

State bond issue for roads. A State bond issue to the amount of $15,000,000 has been authorized for the purpose of building, constructing, and maintaining a system of State roads and highways, such bonds being payable in 25 years and bearing interest at not to exceed 5 per cent. These bonds are exempt from all taxation in the State, and the board of public works is directed to levy annually a State tax on all property in the State sufficient to pay the interest and provide a sinking fund for the bonds.

County levies by county court. The levy for the county purposes is made by the county court. The rate is limited to 30 cents per $100, which may be increased by the court for certain specific purposes or by submitting the question to a vote of the people.

Levies for roads and bridges. In addition to the general county or district levy the county court may levy a county road tax of not to exceed 25 cents on the $100 assessed valuation for county-district roads and bridges, and a district tax of not to exceed 15 cents on the $100 assessed valuation for roads and bridges in the district may be levied, and in case of calamity by floods, etc., an emergency district levy of not to exceed 10 cents on the $100 may be made, but such combined district road and emergency district levy shall not exceed 25 cents on the $100 of taxable property in such district.

World War memorials. The county court of any county upon petition of 20 per cent of the voters may erect a World War memorial and may levy a tax of not to exceed 5 cents on the $100 valuation of the taxable property in the county for the establishment of such memorial, and an annual tax of not more than 2 cents thereafter for maintenance.

Jails; court house. Counties having more than 100,000 population may levy a special tax of not to exceed 10 cents on the $100 valuation of the taxable property in the county for a period of two years, for the purpose of purchasing land and erecting a jail and jailer's residence and for making additions to the courthouse or repairing same.
If voters approve, a county may levy a special tax of not to exceed 1 mill on the dollar valuation of all property in the county for the establishment and maintenance of a county detention home for dependent or delinquent children.

Each county is divided into magisterial districts, not less than 3 nor more than 10 in number.

Taxes for municipal purposes are levied by the city or town council, the rate being limited to not more than 50 cents on every $100 valuation, with power to make a special levy for the payment of outstanding bonded indebtedness, and additional levies when authorized by a majority vote of the people. The total indebtedness of a city or municipality may not exceed 5 per cent of the total value of the taxable property therein.

If authorized by a majority of the voters in cities and towns, a tax of not more than 1 cent on the $100 assessed valuation may be levied to maintain a municipal band.

A tax of 1½ cents on the $100 may be levied to establish and maintain a public library.

The council or legislative body in a municipality may levy a tax of not more than one-twentieth of 1 mill on each dollar of all real and personal property subject to taxation for a firemen's pension and relief fund.

Sec. 6 Collection.—Both State and county taxes, other than taxes levied on public service corporations, are collected by the sheriff, who is elected for a term of four years, and who acts as tax collector and treasurer for the county. In cities towns, and villages collection is made by the sergeant, who, together with the city treasurer, is tax collector for the town, city, or village. Taxpayers may apply to the county court and appeal to the circuit court for relief against county levies improperly charged.

Taxes are a lien on real estate from the time the assessment is made, and are due and payable during October and November at a discount of 2½ per cent, during December at face value, and after January 1 interest is added at the rate of 10 per cent per annum. Delinquent taxes may be collected by distraint of personal property, by garnishment of money or property in the hands of another, and by sale of lands by the sheriff.

Taxes assessed by the board of public works on railroads and other public service corporations, both State and local, are collected by the State auditor, and if delinquent on the 20th of January, are then collected by the sheriff with a penalty of 10 per cent.

Sec. 8. Inheritance tax.—A tax, payable into the treasury of the State, is imposed upon the transfer, in trust or otherwise, of any property, or interest therein, real, personal, or mixed, of $500 or more in value, if such transfer be—

1. By will or by the intestate laws of the State, from any person dying seized or possessed of the property who is a resident of this State.
2. By will or the intestate laws of the State or any other State or country, of property within the State, or within its jurisdiction, when the decedent was a nonresident of the State at the time of his death.
3. By a resident or by a nonresident, when such nonresident's property is within the State or within its jurisdiction, by deed, grant, bargain, sale, or gift made in contemplation of death or intended to take effect after death, if made within three years prior to death.
4. By the owner of any property which he owns or to which he is absolutely entitled, so as to be vested in himself and any other person jointly to the effect that the title thereto or in some part thereof vest on survivorship in such other person, a transfer being deemed to occur and to be taxable upon the vesting of such title.
5. When any person shall be given a power of appointment derived from disposition of property, such appointment when made being deemed a transfer taxable in the same manner as though the property belonged to the donee of such power.
Primary rates.

When the property or any beneficial interest therein passes by any such transfer and when the amount of the property exceeds in value the exemption herein specified, and does not exceed in value $50,000, the tax is imposed at the following rates:

1. Where the person or persons entitled to any beneficial interest in such property shall be the wife, husband, child, or children of a deceased child, or father or mother, of the decedent, at the rate of 2 per cent of the market value of such interest in the property.

2. Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the decedent (the term brother or sister shall not include a brother or sister of the half blood), at the rate of 4 per cent of the market value of such interest.

3. Where the person or persons entitled to any beneficial interest in such property shall be further removed in relationship from the decedent than brother, or sister, at the rate of 6 per cent of the market value of such interest.

4. Where the person or persons entitled to any beneficial interest in such property shall be of no blood relation or strangers to the decedent, or institutions, corporate or otherwise, except such eleemosynary institutions as are exempt, at the rate of 10 per cent of the market value of such interest.

Secondary rates.

The foregoing are for convenience termed the primary rates. When the amount of the market value of the property or interest therein exceeds $50,000, the rate of tax upon such excess is as follows:

- Upon all in excess of $50,000 up to $100,000, 2 times primary rates.
- $100,000 to $150,000, 2½ times primary rates.
- $150,000 to $200,000, 3 times primary rates.
- $200,000 to $300,000, 3½ times primary rates.
- $300,000 to $400,000, 4 times primary rates.
- $400,000 to $500,000, 4½ times primary rates.
- $500,000, 5 times primary rates.

Exemptions.

The following exemptions from the tax are allowed:

1. All property, transferred to a person or corporation in trust or to be used solely for educational, literary, scientific, religious, or charitable purposes, or to the State or any county or municipal corporation thereof for public purposes, provided the property so transferred is used for the purposes herein mentioned in this State.

2. Property of the market value of $15,000 transferred to the widow of the decedent, and $25,000 transferred to the husband, child, or children of a deceased child, or father or mother, of the decedent. A tax upon the excess of exemptions up to $50,000 is computed at the primary rates, but the descendants of any child or children of a deceased child of decedent, are allowed the exemption of the persons they represent per stirpes and not per capita.

3. When tax is payable; penalty for nonpayment.

All inheritance taxes are due and payable 90 days after the first appointed executor shall qualify, or within four months after death of decedent, if letters testamentary are not issued, and if not paid within six months after the death of decedent (unless because of unavoidable delay), a penalty of 10 per cent is added.

Sec. 9. Corporation taxes.—In addition to the general property tax certain taxes are levied on corporations. Every resident and nonresident domestic corporation shall pay an annual license tax, based on the authorized capital stock, as follows:

When capital stock is $5,000 or less, $25; over $5,000 to $10,000, $30; $10,000 to $25,000, $40; $25,000 to $50,000, $50; $50,000 to $75,000, $75; $75,000 to $100,000, $100; $100,000 to $125,000, $125; $125,000 to $150,000, $150; $150,000 to $200,000, $175; $200,000 to $1,000,000, $210; and 20 cents additional on each $1,000 over $200,000, over $1,000,000, $340 and 15 cents on each $1,000 over $1,000,000. When capital stock is increased, same rates are applied. For the purpose of the assessment of the license tax, shares of stock having no par value are presumed to be of the par value of $25 each, provided, however, that if such stock was originally issued for a consideration greater than $25 per share, the license tax is computed upon the basis of the consideration for which the stock was issued.

Corporations holding more than 10,000 acres of land in the State pay an initial tax of 5 cents per acre in excess of 10,000 acres.

Corporations chartered for educational, literary, agricultural, scientific, religious, or charitable purposes, and cemeteries and lodges not incorporated for profit, are exempt.

Domestic corporations; royalty tax on hydroelectric companies; foreign companies.

Domestic insurance, express, telegraph, and telephone companies are taxed as other corporations. Hydroelectric companies, in addition to the charter tax, pay an annual royalty of 1 per cent of gross income. Foreign corporations pay a tax according to the proportion of their capital stock which is represented by the property owned and used in this State. At the same rates as resident and nonresident corporations plus an additional tax of 50 per cent of such rates, the minimum in no case to be less than $150. This tax does not apply to foreign insurance, telegraph, telephone, or express companies, for which an annual license tax is specially provided.
Foreign insurance companies pay a license tax of 2 per cent of the amount of premiums collected in the State, less returned premiums.

Fire insurance companies (except farmers' mutual and other like companies) doing business in the State pay one-half of 1 per cent of gross premium receipts for maintenance of the State fire marshal's department. This tax may be omitted any year that the existing fund is large enough to maintain the department for the current year.

Foreign express companies pay $1.50 per mile of road over which they carry expressage; foreign telegraph and telephone companies, $1 per mile of wire over which messages are sent as a common carrier between towns. In no case is the license tax to be less than $100.

Sec. 10. Gross sales tax.—The following gross sales taxes are paid to the State:

An annual privilege tax of two-fifths of 1 per cent on the value of products of mining operations, as determined by proceeds of sales; one-fifth of 1 per cent on the sale of taxable property, real or personal (not includine bonds or other evidence of indebtedness, or stock), one-third of 1 per cent on gross profits accruing from sales of merchandise by wholesalers or jobbers; one-ninth of 1 per cent on gross income of banks, savings and trust companies, railroad, street railroad, telephone, telegraph, oil pipe line, water, navigation, and express companies, but such income as is derived from commerce between this State and other States and foreign countries, may be deducted one-fifteenth of 1 per cent on gross incomes from other gainful business or professions within the State.

Exempt from this tax are the following:

Insurance companies which pay a tax of 2 per cent on premiums, mutual savings banks operated for benefit of depositors, labor, agricultural and horticultural societies not operated for profit, cemetery companies organized for benefit of members, fraternal benefit societies, mutual building and loan associations, corporations, associations and societies organized and operated exclusively for religious, charitable, scientific or educational purposes, business leagues, chambers of commerce, boards of trade, civic leagues or organizations operated exclusively for the promotion of social welfare.

Sec. 11. Business, occupational, professional, and miscellaneous license taxes and fees.—The State requires licenses for various acts, occupations, and businesses, some of which are issued by the auditor and others by the county court and the county clerk of the county in which the business is to be carried on, except in incorporated cities, villages, or towns, in which cases the licenses are issued by the council for city purposes, and by the county court or county clerk, depending upon the nature of the license, for State purposes.

It is the duty of the county clerk to ascertain from time to time all persons in his district from whom State licenses are required; but it is also the duty of every person to apply to the county clerk and cause himself to be properly listed and licensed. The license tax year is computed from July 1 to June 30 of the following year and a proportionate amount is deducted for a fractional part of a year, but no license is issued for less than $2.

The following taxes are levied annually unless otherwise stated, and become a part of the State fund:

1. On certain business activities:

Auctioneers, $5, with $2 additional for every 1,000 inhabitants of the town.
Bagatelle: $20 for the first table, $10 for each additional table.
Billiards and the like: $50 for the first table and $25 for each additional table.
Bowling alleys for public use, $40 for the first alley and $15 for each additional alley.
Collection agencies, $10.
Druggists, $2.
Hotels, $10, lunch wagon, $5.
Junk dealers, $25, agents of junk dealers, $10.
Liquor agents, $100.
Money brokers, $25.
Patent rights, dealers in, $10.
Penknife makers, $10.
Peddlers Without a horse, $50, with one horse, $150; with two or more horses, $200.
Printing, publishing, etc., dealers in, $10.
Real estate agents or brokers, $50.
Rolling stock, running on rails, for public resorts. Cities of 10,000 or more inhabitants, $150; 5,000 to 10,000, $50; less than 5,000, $25.
Sales of liquors, dealers in, $100, 500, 10,000, $25.
Second-hand arms, dealers in, $25.
Stock brokers, $100.
Taxicab stands, $10.
Trading house boats, $10.
Trading stamps companies, $50.
Traveling salesmen—sewing machines and stoves, $10, musical instruments, $30.
Luggage rods, $10, book agents, $10.
Vendors, itinerant, $30.
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2. Occupational and professional licenses

Accountant, certified public, certificate fee, $25
Architect, examination, $25, certificate of registration, $15, reciprocity, $50

Chiropractor, examination, $25, license without examination, $10
Dentist, examination, $25 and $2 for license, biennial fees, $1, reciprocity certificate, $75, reciprocity certificate on leaving State, $5
Embalmer, examination, $25, renewal, $15
Engineer, certificate of reexamination, $20, renewal, $10
Nurse, examination, $10, reciprocity certificate, $10
Optometrist, examination, $15, certificate of registration, $10, certificate of exemption from examination, $10
Palmist, clairvoyant or fortune teller, $30
Pharmacist—examination fee, $10, biennial fee, $1, assistant pharmacist, examination, fee, $5, biennial fee, 50 cents Permit for assistant pharmacist to conduct drug store in town of 500 inhabitants or less, $3
Physician, examination, $10, reciprocity or exemption certificate, $5, ambulance physician, $50 each month
Taxicab examiner, $1, renewal, $1, renewal of short course certificate for 3-year period, $1
County instutute enrollment, fee, $1.25, 2 in firth of which is retained for incidental expenses of institute and balance is paid to State to credit of general school fund
Veterinarian, examination, $3, reciprocity, $5, annual fee, $1.

3. Miscellaneous licenses:

One or knife rack, candy wheel, etc. $3 a week, 4 months, $20, 6 months, $30, 1 year, $50
Bicycle, motorcycle, 2 wheeled vehicle with a cushion seat, $5 annually, $30 cents per horsepower, and in addition 20 cents for each 100 pounds of weight of vehicle and load, with solid rubber tires, for transporting merchandise, 1 ton or less, $25, 1 to 2 tons, $25, 2 to 3 tons, $35, 3 to 4 tons, $100, 4 tons and not more than 5 tons, $150
Trailers, with solid rubber or steel tires, $10 for 1 ton or less, and $15 for each additional ton, if equipped with pneumatic tires, one-half of such fees Passenger vehicle for hire, 2 horsepower and 50 cents for each 100 pounds of weight of vehicle and load, $Motorcycle, $5, and $2.50 for each side car. Tractors, tractor engines, and similar vehicles, $20 to $150 graduated according to weight of 2 tons or less to 11 tons Tractors, engines, etc., if used for agricultural purposes or in road construction or maintenance, are exempt from these taxes Duplicate plate, $1. Dealers, except in motorcycles, $5, with 2 sets of plates additional plates, $15 for each set. Distributing permit, $1. Dealers in motorcycles, $10, with 2 sets of plates and $5 for each additional set. Transfer certificate in case of change of ownership, $1, if not filed, $2. If certificates of registration are not issued until after July 1, only one-half of above fees are charged. Operator's license, $1. Chauffeur, $3 LICENSES ON MOTOR VEHICLES AND REGISTRATION FEES IMPOSED UPON OWNERS, CHAUFFEURS, OPERATORS AND DEALERS IN AUTOMOBILES ARE CREDITED TO THE 'STATE ROAD FUND'

Penny slot machines, not gambling devices, $2, other slot machines, $5
Petroleum or crude oil and natural gas, tax on transportation of 2 cents for each barrel of crude oil or petroleum or distillates thereof, one-half of 1 cent for each 1,000 cubic feet of natural gas
Public parks, charging admission fees, in counties of over 50,000 inhabitants, $30 to 30,000, $15, less than 20,000, $5. Shippers of goods to be sold by a licensed auctioneer, 3 per cent of gross receipts
Shooting galleries, $25
Stallion, $2, bull, ram or boar, $1, annual renewal, 50 cents, transfer of ownership, 50 cents
State fair, tax on, $1
Street car, $2.50 a week for each entertainment for which a fee is charged Any other shows, each exhibition, city of 10,000 or more inhabitants, $10 less than 10,000, $20
Theatrical performances, no cities of 20,000 inhabitants or over, $20 per week, over 10,000 but under 20,000 inhabitants, $15 per week, and in cities of 10,000 inhabitants and less, $10 per week; on boats exclusively on navigable streams, $100 annually. Theaters and opera houses, in cities of 30,000 or more inhabitants, three months, $100, six months, $150, one year, $200, 20,000 but under 30,000 inhabitants, three months, $75, six months, $100, one year, $125, 10,000 but under 20,000 inhabitants three months $40, six months, $60, one year, $100, 5,000 but under 10,000 inhabitants, three months, $20, six months, $30, one year, $40, 2,000 but under 5,000 inhabitants, three months, $10, six months, $15, one year, $30, less than 2,000 inhabitants, three months, $5, six months, $8, one year, $10

Fees payable into State treasury.

4. Certain fees are collected and paid into State treasury, as follows:

Bank commissioner's fee: Foreign building and loan associations, and mutual investment associations and trust companies, certificate of authority, $25 annually.
Banks and banking institutions: Examination, for first $25,000 of assets, $40 and 2 cents for each additional $1,000 building and loan associations, first $100,000, $25 and 2 cents for each additional $1,000.
Commercial feeding stuffs: Inspection, 25 cents per ton sold or offered for sale.
Commercial fertilizers: Inspection, 40 cents per ton sold or offered for sale.
Corporation: Incorporation fee, $10.
In the valuations of domestic life insurance companies' policies, 1 cent on each $1,000. There is a retaliatory rate for valuation of life policies for companies organized under the laws of another State, filing other papers, 33 cents. All insurance companies, annual license fee, $10. For receiving and filing annual reports, $10. Certificate of valuation or condition to be filed in another State $5 for each agent's certificate of authority. $5 solicitor, $1 nonresident insurance broker. $10. Foreign fraternal benefit society is to first certificate of authority, $20. Permit to transact business of insurance annuity contracts, $10 per annum.

For the purpose of paying the expenses of the commission all public service corporations coming under its jurisdiction are required to pay, in addition to all other taxes, a special license fee in such proportionate amount according to the value of the property of each corporation, as to produce a revenue of $80,000 per annum or such portion thereof as may be necessary.


State auditor. Farmers' mutual fire insurance filing annual statement, $5. Agent's certificate, $1. Mutual life insurance, certificate of authority, $25; filing statement, $10. Joint stock company, certificate, $4. Recording fee, 50 cents or 15 cents for each 100 words.

For foreign or nonresident company, services of auditor or attorney for, $10.

The county court (except in counties which have by vote rejected the provisions of the statute) levies annually a per capita tax on dogs, listed by the assessor, of 50 cents on males and spayed females and $1.50 on unspayed females. County and municipal fees of not exceeding 25 cents are required for dog tags. The county imposes a fee of 25 cents for filing trade-marks and trade names.

The council of a city, town, or village may impose a license for any act, business, or occupation for which a State license is required, and may impose a license tax on carriages, hacks, wagons, and other vehicles kept for hire.

Sec. 12. No income tax.—There is no income tax in West Virginia (But see gross sales tax.).

Sec. 13. School revenues.—The proceeds of the capitation tax of $1, the income of the school fund, the net proceeds of all forfeitures and fines which accrued to the State during the previous year and all moneys arising from the sources named in section 4 of article 12 of the constitution hereby going to the "school fund" but as now amended going to the "general school fund," all interest on public moneys received from State depositories, State license tax on marriages, State tax on State licenses except on motor vehicles and State licenses paid direct to the State auditor and secretary of state, and all funds from any source paid into the treasury for school purposes and not otherwise appropriated are set apart for the support of free schools, as a separate fund called "the general school fund."

Every magisterial district of the county is a school district. The board of education of the district levies annually on the fourth Tuesday in August on the property taxable for State and county purposes in the district, taxes for the following purposes.

Elementary schools, for maintenance fund, not to exceed 15 cents per $100, for teachers' fund, not to exceed 30 cents per $100. Additional levies are allowed if voted by a majority of the taxing powers.

High schools including junior high schools are levy sufficient to defray expenses. New building and improvement fund to exceed 20 cents per $100, and if an exigency exists, an additional levy, of not to exceed 20 cents per $100 (if approved by the State superintendent of schools and State tax commissioner).

Any county high board, with the approval of the State superintendent of schools, may levy a tax of not to exceed 6 cents per $100 to erect or lease and equip a dormitory building.

If three-fifths of voters approve, the board of education of any school district or independent district may issue bonds for erecting and equipping school buildings, but such bond issues shall not increase the aggregate indebtedness of the district in excess of 22 per cent of the valuation of the taxable property of the district. Such bonds are payable within 20 years and bear interest at not more than 6 per cent, and a special tax levy must be assessed annually sufficient to pay the interest on and provide a sinking fund for the bonds.

Sec. 14. Drainage, levee, and reclamation districts.—Drainage, levee, and reclamation districts may be organized upon petition to the circuit court of the county, and may issue bonds and levy special assessments on land benefited by the improvements. The statutes authorizing the establishment of these districts are not, however, made use of.
Constitutional provisions summarized.—The legislature shall not enact any private or special laws for the assessment or collection of taxes, or for extending the time for collection thereof.

The legislature shall impose a tax on all civil suits commenced or prosecuted in the municipal, inferior, or circuit courts, which shall constitute a fund to be applied toward the payment of the salary of judges.

No special tax laws (Art. IV, sec. 81).

Tax on civil suits (Art. VII, sec. 18).

Uniform taxation; subjects of taxation (Art. VIII, sec. 1).

State tax (Art. III).

State indebtedness (sec. 6).

Any law which imposes, continues, or renews a tax must be passed by yeas and nays in either house of which three-fifths of all the members elected are required to constitute a quorum.

Each town and city shall be required to raise by tax, annually, for the support of common schools therein, a sum not less than one-half the amount received by such town or city, respectively, for school purposes from the income of the school fund.

Restrictions on municipal and county taxation and indebtedness (Art. XI, sec. 3).

Municipal corporations shall be restricted by the legislature in their power of taxation, assessment, and contracting debts. No county, city, town, village, school district, or other municipal corporation shall be allowed to become indebted in any manner or for any purpose to any amount, including existing indebtedness, in the aggregate exceeding 5 per centum of the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness as aforesaid shall, before or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within 20 years from the time of contracting the same; except that when such indebtedness is incurred in the acquisition of lands by cities, or
by counties having a population of 150,000 or over, for public, municipal purposes, or for the permanent improvement thereof, the city or county incurring the same shall, before or at the time of so doing, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it becomes due, and also to pay and discharge the principal thereof within a period not exceeding 50 years from the time of contracting the same.

Sec. 2. General property taxes.—All property in the State except such as is exempted is subject to State, county, and municipal taxation. (For a description of taxes levied against railroads, telegraph companies, etc., for State purposes, see corporation taxes.)

Real property includes not only the land itself but all buildings, fixtures, improvements, rights, and privileges appertaining thereto, buildings on leased lands, including buildings on railroad rights of way, private railroads and bridges; all swamp and overflowed lands contracted for sale by any county board, and all public lands sold and not patented, without regard to any balance of purchase money.

Personal property includes toll bridges, saw logs, timber, and lumber, either upon land or afloat; steamboats and ships at home or abroad; ferryboats, including their franchises; ice, cut and stored; and all stores, factories, tools, and effects having any real or marketable value not included in the term "real property." Improvements on homestead lands of settlers on the public domain are assessed as personal property. Treated as personal property is all property, including real estate and franchises, owned or used by persons or corporations engaged in supplying municipalities with water, electric light, and gas, as well as all property used in the improvement of navigation of public streams or the conservation and regulation of the height and flow of waters in public reservoirs.

The following exemptions are allowed:

1. Public property.
2. Money and credits of all lands, including stocks and bonds.
3. Household goods and furnishings.
4. Farms, orchard, and garden machinery, implements, and tools.
5. One piano, organ, melodion, or other musical instrument.
6. One bicycle.
7. Personal ornaments and jewelry habitually worn, not exceeding $750.
8. Personal property owned by any religious, scientific, literary, or benevolent association, fraternal societies operating under the lodge system and the real property necessary for location and convenience of buildings of same, not exceeding 10 acres.
9. Lands, not exceeding 10 acres, together with the buildings thereon, not within an incorporated town or village, owned by corporations organized for moral, religious, and educational purposes and used exclusively for the holding of annual encampments or assemblies.
10. Property of Young Men's Christian Association, Salvation Army, and similar organizations.
11. Lands of a chartered college or university, not exceeding 40 acres.
13. Property held in trust for the State Historical Society.
15. Organizations, other than libraries, formed to encourage the fine arts, and which have no capital stock and pay no dividends.
16. State or county agricultural societies.
17. Fire engines and buildings and grounds of organized fire companies.
18. Property of Indians who are not citizens, except lands held by them by purchase.
19. Cemeteries and the property of cemetery associations.
20. Fences.
21. Stock in corporations paying taxes on their property.
22. Wearing apparel.
23. Family portraits.
24. Private libraries, not exceeding $500 in value.
25. One sewing machine.
26. Firearms for use of owner, not exceeding $25 in value.
27. Not exceeding five colonies of honeybees.
29. Farm animals born after December 31 next preceding day of assessment.
30. One watch, carried by owner.
31. Personal property of insurance companies.
32. Such property of railroads, telegraph and telephone companies as is necessary to the conduct of their business.
33. Growing crops, including medicinal plants.
34. Provisions and fuel sufficient to sustain a family for six months.
35. Real and personal property of any orphan house in this State and the real estate of the Home of the Friendlies in Milwaukee, not exceeding one lot.
36. All personal and real property, up to 120 acres, of the Home for Feeble Minded at Watertown.
37. Fair grounds.
38. Tree belts.
39. Public parks.
Assessors; board of appraisers in Milwaukee.

State tax commission; duties.

Assessment by local assessors; when and how made.

Real and personal property listed in separate columns. How personal property is listed.

Sec. 3. Assessment.—Assessors in towns and villages are elected for one year; in cities they are chosen by the city council or elected for one or two years. For each city of 150,000 inhabitants or more (Milwaukee) a board of appraisers is provided for, to be chosen by the tax commissioners from among the city's assessors.

The State tax commission is composed of three commissioners appointed by the governor for terms of eight years. The commission exercises wide supervisory powers over State and local taxation. It prescribes forms to be used by the local taxation officers in their work, and from them receives statistical data. The commission, as a board of assessment, assesses the property of railroad companies, street railway companies, and light, heat, and power companies operated in connection with them, telegraph corporation, and regulating companies, sleeping car, express, freight line and equipment companies. Annual reports are filed by these corporations with the commission and are the basis of assessment of taxes. Whenever, upon complaint made, and after a summary hearing, it shall appear to the tax commission that the assessment of property in any assessment district is not in substantial compliance with law and that the public interests will be promoted by reassessment, the commission has authority to order a reassessment of all taxable property in such district to be made by persons appointed for that purpose by the commission. The commission may determine appeals from equalizations made by county boards. The commission also has supervision over the administration of the inheritance tax.

The assessment or valuation of property, with the exception of railroads, street railways, telegraphs, and property of sleeping car and express companies, which is assessed by the State tax commission, is made by the local assessors in the towns, villages, and cities and refers to the case of real estate to any date between May 1 and the time of the sitting of the board of review, in the case of personal property, to the 1st day of May, except that saw logs, timber, railway ties or telephone poles owned by nonresidents may be assessed at any time during April. A separate roll by counties is made up by the State tax commission and is the basis of the apportionment of State taxes. Real and personal property is valued annually by the assessor, either from actual view or the best information available, at the full value that could be obtained at private sale. Real property belonging to benevolent associations, and leased to another, which would be exempt if used by such associations, is assessed to the lessee. Real and personal property omitted from assessment in any year may be assessed for such year during any of the three next succeeding years.

The assessor enters, in separate columns, land; improvements, including such fixtures as are not included under personal property; and in other columns the several classes of personal property.

He has authority to examine the taxpayer under oath as to personal property. If the assessor has reason to believe that there is other property liable to taxation he may add to the aggregate valuation of personal...
property such amount as he estimates to be just and equitable. Personal property is, in general, assessed in the assessment district in which located or customarily kept. If the owner be a nonresident, but has an agent in the State, the personal property is assessed in the assessment district in which the agent resides. Assessed where located are merchants’ goods, wares, commodities kept for sale; manufacturers’ stock; buildings on leased land when the land is personal property; farm implements; live stock, farm products other than grain in warehouse; cordwood, all saw logs, timber, railroad ties, and lumber; and all personal property owned by nonresidents having no agent in the State. Personal property ordinarily assessed at the residence of the owner is, when held by copartners, joint owners, or owners in common, who reside in different assessment districts, assessed in the district in which they have their principal office or place of business; and if there be no such principal office or place of business, then the assessment district in which the personal property is located. Shares of stock in incorporated banks, and in trust, annuity, and guaranty companies, as well as the capital of every private bank, are liable to assessment and taxation as personal property in the district where the bank or other institution is located. This tax may be paid by the bank or company, in which case it has a lien on the shares of stock for the amount of taxes paid. The tax on shares and capital is in lieu of all taxes on the bank’s surplus, property, and assets, except real estate. In assessing shares of stock in any incorporated bank the assessor determines their total true cash value according to his best judgment; if the bank owns its building, the assessed value thereof, including the land upon which the building is located, is deducted from the total value of such shares. The remainder, or the whole thereof, if the bank does not own such building, divided by the total number of shares of stock is taken as the valuation for assessment of such shares. No deduction is made on account of any other real estate. There is no direct assessment of the personal property of banks. Corporations, except when otherwise provided, are assessed on their property in the same manner as individuals. Stock in corporations so taxed is not taxable. The fixtures and appurtenances of waterworks, and gas and electric light plants, and the franchises thereof, not owned by municipalities, nor carried on in connection with the operation of street railways, or for the exclusive use of the persons or company engaged therein, are assessed together as a single item or unit, and if extending into two or more assessment districts are assessed by the tax commission and the valuation is then apportioned to the several assessment districts in accordance with the proportion of the property located and business transacted in each assessment district.

SEC. 4. Equalization.—The board of review in towns, composed of the supervisors and clerks; in cities of the first class (Milwaukee), of the mayor, clerk, tax commissioner, and assessor or assessors; in other cities, of the mayor, city clerk, and such other officer or officers, other than the assessors, as the common council shall determine; in villages, of the president, clerk, and such other officer or officers as the village board shall by ordinance determine, equalizes the assessment between individuals of the municipality and corrects the assessment roll. It can change not only the valuation of specific property assessed, but also the aggregate valuation of any kind or class of property. In its proceedings the board is empowered to compel, by subpoena, the attendance of witnesses, and the production of books, inventories, schedules papers, or documents. Local taxes are levied and apportioned between individual property owners on the basis of the assessment as made and corrected by assessors and boards of review of the municipality without reference to county or State equalization. Equalization between the towns and cities is peculiar to the county and is made by the county board (which is composed of a supervisor from each assembly district in counties of at least 250,000 population, beginning in 1921 and thereafter, elected for four years; in counties of less than 250,000 population, of chairmen of town boards, and supervisors from
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each city ward or part of city ward in the county, and a supervisor from every incorporated village or part of village, elected as other officers of the city or town), to determine the true relative value of all the taxable property in each city, town, and village. Such determination constitutes the county assessment and is the basis for apportioning all taxes for State and county purposes between towns, villages, and cities within the county. Towns, cities, or villages aggrieved by the equalization made by the county board may appeal to the State tax commission to review the action of the board.

The State tax commission equalizes the assessment as between different counties according to the relative values, and for this purpose may employ experts to make careful investigations. The valuation assigned each county is the basis for the apportionment of State taxes.

SEC. 5. Tax rates.—The legislature provides for such annual tax upon the aggregate valuation of the State as is sufficient to meet the estimated expenses of the State for each year, and the deficiency, if any, from the previous year. The sum to be raised is apportioned by the secretary of State among the several counties in proportion to the relative valuation of the property in each county as determined by the State tax commission. An annual tax of three-eighths of 1 mill for the State University fund and one-sixth of 1 mill for the normal school fund is levied.

The county board determines the amount of taxes to be levied for county purposes. There is a limit of 1 per cent on the total assessed valuation of the county, as fixed by the State tax commission, except when necessary to meet indebtedness incurred prior to the passage and publication of this statutory restriction. The county tax and the State tax levied upon the county are apportioned among the several towns, cities, and villages by the county clerk (elected biennially) upon the basis of the value of property in each as determined in the county assessment.

Counties levy several taxes, including:

- Tax for soldier relief.
- County memorials; parks.
- Tax levies in towns and villages.
- Highway districts; taxes.

**County rates fixed by county board; limitation; apportionment.**

County boards may levy taxes not exceeding 3 mills on the dollar for suitable memorials to soldiers, sailors, and marines who served in the late war against Germany and its allies; also a tax of one-tenth of 1 mill for county parks.

In towns the electors at the town meeting may vote a tax for town purposes not to exceed 1 per cent of the total assessed valuation of the town, and in villages 2 per cent, exclusive of school taxes and liabilities lawfully incurred, unless a larger sum is needed for the building or repairing of highways or bridges, in which case an additional levy, not to exceed one-fourth of 1 per cent may be imposed. A tax, however, of not to exceed 2 per cent additional may be levied for school purposes under a township system of government. The county board determines the amount to be raised in each town for the support of common schools.

The towns may be divided into highway districts, and the taxes levied and the rates of levy, for highway purposes, in one such district may differ materially from those in an adjoining district. An amount of not less than 1 nor more than 7 mills on the dollar may be assessed on the valuation of the real and personal property in each town or superintendent district by the supervisors; in addition to such amount there may be assessed such further amount, not exceeding 10 mills in all, as may be necessary. The maximum amount for towns having a population less than 500 is $3,000, towns containing two congressional townships or more, $4,000. Whenever the amount assessed by the supervisors is deemed insufficient to keep highways in repair, an additional tax, not to exceed 7 mills, may be levied and an additional tax not exceeding $600, for opening and repairing highways if all the supervisors agree to its necessity. For the purpose of removing snow, the superintendent of highways may levy a tax not exceeding one-fourth the amount assessed for regular highway purposes. The town may levy a sufficient tax for purposes of "dragging" earth roads. A town or village sprinkling tax may be levied against benefited property.
In cities the common council levies the taxes for such sums as it considers necessary, provided that the tax levied for municipal purposes, the tax required to be levied for State, county, county school, and school district purposes, and the tax to meet delinquencies for the preceding year, do not exceed 3½ per cent of the assessed value of the property in the city, except that an additional special tax for school purposes of not exceeding 8 mills may be levied. A budget system is established for cities of the first class and cities of the second, third and fourth classes may adopt its regulations by a vote of three-fourths of the common council. The annual tax levied for sewers, street improvement, harbor maintenance, contingent fund, general fund, and other funds considered for a lawful purpose can not exceed in the aggregate 8 mills on the dollar of the total assessed valuation of the taxable property of the city. In addition, taxes may be levied for various funds, such as park, library, auditorium, school, tax adjustment, etc., the maximum amount to be levied annually for each fund being fixed by the budget.

Where a library has been given to any city, town, or village the municipality is especially empowered by statute to (by ordinance) levy and collect annually for the maintenance of the library an amount not to exceed 15 per cent of the amount of the gift, and the ordinance, once enacted, can not be repealed.

Any town, city or village may levy taxes not exceeding 5 mills on the dollar, for suitable memorials to soldiers, sailors, and marines who served in the late war against Germany and its allies.

The State highway commission in cooperation with the United States Government, constructs and maintains rural post roads in accordance with the act of congress of 1916, and sufficient funds are made available by the State to equal the sums apportioned by the Federal Government. A "State trunk highway system" of 5,000 miles is in process of building which can be extended, not to exceed 7,500 miles, if considered necessary, by the State highway commission. Each county maintains the whole of the trunk system in the county. All money allotted to the State by the Federal Government as federal aid for roads, and all moneys appropriated by the State in accordance with the federal aid road act, and amounts required from counties, must be expended only for the trunk system. Of the total aggregate cost, the Federal Government, the State, and the county each pay one-third. Highways may be planned by the counties and towns and designated as "prospective State highways." The town and county together pay not less than 60 per cent of the cost of road and bridge improvements. The balance is paid by the State. The proportion paid by the town may in no case exceed that paid by the county. The State highway fund consists of the amount levied by State taxes, plus the amount paid by the county for supervisory work by the State highway commission, and the surplus paid to and returned by the county treasurer on account of State aid. The State fund is distributed to the counties. If the amounts available by the towns and counties call for an amount from the State fund larger than the amount available therein the amount available in the State fund is apportioned to the several counties in accordance with the proportion of each county contributed to the total State tax of the preceding year and in accordance with the relative amounts raised within each county for participation in the State-aided road development. Electors of towns may vote a special tax minimum, for roads and bridges, $500; maximum 1 mill on the dollar, unless the minimum amount above requires a greater rate; any group of freeholders in a town may pay half of the town's share for a certain improvement and petition the town board for the payment of the other half, or the town board may accept donations for its whole share; the State pays an amount equal to one-half the amount of special funds raised by towns, villages or cities for construction of highways in counties. A county may alone improve roads or bridges without assistance from towns and secure State aid therefor, the county to contribute not less than 60 per cent and the State not more than 40 per cent of the cost. A county may levy a tax for the county's share of all road and bridge work. If the amount
petitioned for by towns exceeds the maximum aid from the State, the county board may either (1) levy an amount equal to the county’s share of improvement and allot to each petitioning town the proportionate share of the State fund allotted to the county in the same ratio that its petitioned amount bears to the total amount petitioned for by all towns, or (2) the county board may select and grant those town petitions which the board deems most worthy of immediate action and levy a county tax sufficient to pay the county’s share of the selected improvements. The county board must levy annually a tax of not over 2 mills for State-aided highways, the amount collected therefrom to be kept in a fund known as the “county road and bridge fund.”

Owners of lands abutting a prospective State highway for 1 mile or more in length and reaching back on either side one-quarter of a mile or less may, as an inducement to the improvement of the highway, provide for a portion of the town’s share of the expenses by submitting such lands to taxation for not exceeding five years at the rate of not exceeding $10 for each 80 rods of their respective frontages. In that event the town may raise the necessary funds by issuing five-year bonds to be paid off in equal proportions annually. These bonds constitute tax levies upon the particular lands obligated for the improvement, and are paid as town indebtedness when falling due, and in order that they may be paid as they fall due the town clerk extends on the tax roll against the tracts of lands so obligated the amount of the bonds, principal and interest. These special assessments are collected as are other town taxes. In addition to its contribution to State-aided roads any town or superintendent district may levy for road purposes a rate of not less than 1 nor more than 17 mills on the assessed valuation: Provided, That the amount thus raised in any town of 500 population or less does not exceed $3,000; but if a town of less than 500 inhabitants has two congressional townships, the amount levied must not exceed $4,000.

Whenever in any county the owners of more than one-half of the lands within any district desire to lay out and construct a system of connecting highways in their district, such owners may file in the circuit court a petition for the organization of a special highway district. If the court, after due hearing, decides that a special district should be established, it appoints the county highway commissioner, a member of the county highway committee, and a resident owner of land as a board of commissioners. Upon appointment of this board, the special highway district is established with power to borrow money necessary to do all work preliminary to the confirmation of assessments of benefits by the court. The commissioners apportion and assess two-thirds of the cost of construction against the several benefited parcels or tracts of land. Assessments are payable into the county treasury and are credited to a special fund for construction. These special funds are increased by contributions from the State equal to one-half of the amount received from town, village, or city treasurers and credited to such funds. These connecting highways after construction become highways of the municipality in which they are located, and such municipalities are thereafter charged with the duty of their maintenance. Payments to cover the “cost of construction” of highways in any special highway district are made upon verified statements of the chairman of the board of commissioners showing the amount due. These statements are filed with the county clerk who thereupon issues a warrant upon the county treasury for the payment of such amount out of the special fund.

Special assessments are levied against lands which are benefited by harbor, dock, wharf, or other public improvements of navigable waters, made by county or municipal authorities. All assessments and taxes in the foregoing cases are levied and collected in the same manner as county and municipal taxes are levied and collected.

A statement in detail of the taxes levied in each county, city, village, and county must annually, by the third Monday in December, be filed by the clerk of each county and minor subdivision with the tax commissioner. The commissioner supplies the necessary blanks. The minor subdivision statements are sent through the county clerk, who keeps a copy of them. When the statements are not transmitted within the time specified a messenger may be sent therefor.
Sec. 6. Collection.—All taxes for State, county, school, and local purposes are collected by town, city, or village treasurers. Taxes become a lien upon lands from the date of warrant in the tax roll authorizing the collection. Taxes not paid by February 1 are subject to a penalty of 2 per cent, which is paid into the treasury together with the tax. The treasurer may collect by distraint and sale of goods or chattels or bring an action to collect the tax on personal property. Lands upon which taxes are unpaid are returned as delinquent to the county treasurer, who, after advertising such sale, may sell on the second Tuesday in June any lands upon which taxes are delinquent. Where lands are sold on or before December 1, the tax, unless otherwise by contract provided, is charged to the grantee; where sold after December 1, to the grantor. Sec. 7. No poll taxes.—There are no poll taxes levied in this State. Sec. 8. Inheritance tax.—A tax is imposed on any transfer of property, real, personal, or mixed, or any interest therein or income therefrom, to any person, association, or corporation, in the following cases:

1. When the transfer is by will or by the intestate laws of the State, from any person dying seized or possessed of the property while a resident of this State.

2. When the transfer of property is within the State or its jurisdiction, by gift, devise, bequest, sale, or gift, made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death. Every transfer, bargain, sale, or gift, made within six years prior to the death of the grantor, vendor, or donor, of a material part of his estate, or in the nature of a final disposition or distribution thereof, without an adequate valuable consideration, shall be construed to have been made in contemplation of death within the meaning of the statute.

3. When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within the State or within its jurisdiction, and the decedent was a nonresident of the State at the time of his death.

4. When any property is held in the joint names of two or more persons and on the death of one of such persons, the latter's share shall be deemed transferred, and shall be subject to taxation.

Insurance payable upon the death of any person is deemed part of his estate and is taxable. When the property transferred or any beneficial interest therein exceeds in value the exemptions allowed and does not exceed $25,000 in value, the following “primary” rates are imposed:

1. When the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this State, or any child to whom such decedent for not less than 10 years prior to such transfer stood in the relationship of parent, whether by birth, adoption, or acknowledged relationship, and was continuous for said 10 years, or any lineal issue of such adopted or mutually acknowledged child, at a rate of 2 per cent of the clear market value in money of such interest.

2. When the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of 4 per cent.

3. When the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of 8 per cent.

When the amount of the clear market value of such property or interest exceeds $25,000 in value, the rates of tax upon such excess are as follows:

<table>
<thead>
<tr>
<th>Excess Value</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25,000 up to $50,000</td>
<td>2 times primary rates</td>
</tr>
<tr>
<td>$50,000 up to $100,000</td>
<td>3 times primary rates</td>
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<tr>
<td>$100,000 up to $200,000</td>
<td>4 times primary rates</td>
</tr>
<tr>
<td>$200,000</td>
<td>5 times primary rates</td>
</tr>
</tbody>
</table>
**Exemptions.**

The following exemptions from the tax to be taken out of the first $25,000 are allowed:

1. All property transferred to municipal corporations within the State for strictly county, town, or municipal purposes, or to corporations of the State organized under its laws solely for religious, charitable, or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization, within the State.

2. Property of the clear value of $25,000 transferred to the widow of the decedent, and $5,000 transferred to each of the other persons described in the first division of primary items.

3. Property of the clear value of $500 transferred to each of the persons described in the second division.

4. Property of the clear value of $250 transferred to each of the persons described in the third division.

5. Property of the clear value of $100 transferred to each of the reasons or corporations described in the fourth division.

No tax is imposed on tangible personal property of a resident decedent, which is located outside the State.

The tax which is and remains a lien upon the property transferred until paid, becomes due and payable at the time of transfer except when same is limited, conditioned, dependent, or determinable upon the happenings of some contingency by reason of which the fair market value cannot be ascertained at the time of transfer; in such cases the tax accrues when the beneficiary comes into actual possession or enjoyment thereof. If the tax is paid within one year, a discount of 5 per cent is allowed; if not paid within 18 months from the accruing thereof, interest is charged and collected at the rate of 10 per cent per annum from the time of accrual unless because of unavoidable delay, an extension has been allowed in which case 6 per cent is charged. Collection is made by the county treasurer who remits the amount collected to the State treasurer for the use of the State less 7½ per cent of such amount which is retained for the use of the county.

**Sec. 9. Corporation taxes.**—As stated above under General property taxes, the property of all railroad companies within the State is assessed annually by the tax commission, acting ex officio as a State board of assessment, on the basis of sworn statements of the officers of the companies and on its own investigations. The rate of taxation levied on the companies' property is the average rate for state, county, and local purposes, determined by dividing the aggregate of such taxes by the aggregate assessed value of the property of the State upon which such taxes are levied. Property of railroad companies includes franchises, right of way, roadbeds, tracks, stations, terminals, rolling stock, equipment, and all other real and personal property of such companies, used or employed in the operation of the railroad or in conducting its business, and all title and interest in such property as owner, lessee, or otherwise. In case of railroads partly within and partly without the State the commission assesses only the property within the State. In determining such value the commission is directed by statute to take into consideration the value and mileage of the whole system, and the mileage of the part within the State; together with such other information, facts, and circumstances as will enable the board to make a substantially just and correct determination. Excepted from taxation by the tax commission and taxed like the property of individuals is real estate not adjoining the tracks, stations, or terminals or not necessarily used in operating the railroad; also grain elevators used in transferring grain between cars and vessels, coal, ore, and merchandise docks.

In the assessment of telegraph lines the following elements of value are considered: Real estate, right of way, poles, wires, cables, devices, appliances, instruments, franchises, and all other real and personal property of the company. Where a telegraph company has its lines and system partly within and partly without the State, the method of arriving at the value of the portion within the State is the same as that stated above in the case of railroads. The property of all street railroad companies, and all electric light, heat, and power companies operated in connection with them, and freight line, equipment, sleeping car, and telegraph companies, are assessed by the State tax commission on the basis of sworn reports and upon investigation by the commission, and are taxed on such assessment at the consolidated State and local rate as in the case of railroads. Fifteen per cent of the
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Taxes on street railways or conservation and regulation companies is retained by the State; 20 per cent is distributed to the counties and 65 per cent to the towns and villages in which the property of the company is located and through which the business is carried on, as nearly as possible in proportion to the property located and business transacted within such town, city, and village.

"Sleeping car companies" include dining, buffet, chair, parlor, and palace car companies. From the actual value of the entire amount of capital stock used in the business is deducted the value of real estate used out of the State; this amount is then divided by the total number of miles of railroad over which the cars are operated to obtain the value per mile, which is then multiplied by the number of miles over which the cars are run within the State. The result is taken as the actual value of the property within the State subject to taxation.

Express companies are assessed by the State tax commission upon the actual value of their property operated in the State in the same manner as car companies are assessed.

Telephone companies pay an annual license fee on gross receipts as follows. Where the gross earnings are $500,000 or over, 5 per cent; $300,000 and less than $500,000, 3 per cent; $100,000 and less than $300,000, 2 per cent; less than $100,000, 1 per cent. Fifteen per cent of the license fee from exchange service is paid to the State treasurer for the use of the State and $5 per cent to the treasurer of the town, city, or village in which the exchange is located. The total license fee from toll-line service is paid to the State treasurer for the use of the State. Should the license fee paid on the total gross receipts of any telephone company amount to less than 5 cents for each telephone instrument in use, then a tax of that amount is imposed, payable to the State.

All foreign insurance companies are subject to taxation under the reciprocity law. Life insurance companies organized under the laws of the State, except fraternal societies and purely assessment companies, pay an annual license fee of 3 per cent on their gross income within the State, except income from rents or real estate upon which the company pays taxes. Foreign life insurance companies pay an annual license fee of $300 except when retaliatory taxes exceed $300, when the license fee shall be deducted therefrom. The annual license fee is in lieu of all taxes, except on real estate. Fire and marine insurance companies, other than domestic mutual companies, pay annually as a license fee 2½ per cent of the amount of the gross premiums received during the preceding year, less reinsurance, return premiums, and cancellations. Every underwriter or agent of any fire insurance corporation doing business in any city, village, or town containing an unincorporated village which has a fire department must pay to the treasurer of such municipality a tax of 2 per cent of all premiums received by them. Fire insurance companies must also pay a tax of three-eighths of 1 per cent on premiums for the expenses of the State fire marshal. Casualty insurance companies pay annually as a license fee 2 per cent of all premium receipts. The insurance commissioner, in consideration of the annual payment of $15, and in cities having more than 100,000 inhabitants, of $50, may issue to any agent a license, revocable at any time, permitting such person to act as agent in procuring policies of fire insurance for any company, not authorized to do business in the State. On such insurance placed in the State the agent pays to the insurance commissioner for the State, the tax of 2½ per cent of the amount of gross premiums, less returns, etc. All other insurance companies except domestic mutual companies pay an annual license fee of $300.

SEC. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—State license taxes and fees are imposed as follows:

1. On business activities (annually unless otherwise stated):
   - Bakery, $2.
   - Bankrupt stocks, dealers in, or fire sales, $75.
   - Beauty parlors, $15; annual renewal, $10.
   - Butter and cheese factories, $2.
   - Condensaries and canneries, $25.
   - Detective agency, private, $200 (License issued for 3 years)
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Feeding stuffs, sale of, $5 to $20 according to capacity of the mill and brand of the feed.

Fertilizer, sale of, $10; analysis, $25.

Fish market, wholesale, $25.

Fish industry. See Miscellaneous licenses.

Home finding agencies and baby farms, $5.

Hotels, $3, with more than 50 sleeping rooms, $5.

Insecticides, analysis of, $3.

Intoxicating liquors for medicinal purposes, manufacture, sale or prescription of, $10.

Manufacturing conducted in dwelling or tenement houses, $1.

Merchants, transients, $75, and in addition a local license not exceeding $25 per day.

Money to foreign countries, agents employed in transmission of, $10.

Peddlers, on foot, $20, with hand or push cart, $50, one horse, $45, two or more horses or automobile, $75.

Soda water beverages, sale of, $5.

Steamboats, owners, fee for use in interstate trade on the Great Lakes a sum equal to 3 cents per net ton of the registered tonnage, in lieu of all other taxes.

Warehouses. Cold storage, $10 to $40 according to size of city, public, $2.

Warehouseman, bonded, $10, renewal, $5.

2. Occupational and professional licenses:

Accountant, examination, $25; license without examination if qualified under law of another State, $50.

Architect, examination and registration, $5; certificate, $10.

Attorney at law, examination or admission from other jurisdictions, $10.

Barbers; journeyman, $5, master, $8 additional, renewal, $2.

Beverage, real estate, $10, salesman, $2; stock dealing, $1 for each certificate.

Chiroprist, examination, $20; registration, $10.

Dentist, examination, $25; annual registration, $1; reciprocity license, $35.

Dental hygienist, $10.

Embalmers, examination and license, $5, renewal, $2.

Employment agents: In cities of 30,000 or more inhabitants, furnishing female help, $5; furnishing all other help, $100. Less than 30,000 inhabitants, furnishing female help, $10, all other help, $25.

* Massage and hydrotherapy, practitioner of—examination, $25; registration, $15; certificate, $5.

Midwife, examination, $10; certificate, $5; registration in cities of the first class, 50 cents.

Newspapers and bootblacks, 25 cents.

Nurses, registration, $10.

Optometrist, examination, $10; registration, $20.

Pharmacists, registration, $5; renewal, $2; assistant pharmacist, $1 annually. (Dealers in merchandise who sell drugs and medicines are required to pay a fee not exceeding $5.)

Physicians, surgeons and osteopaths, examination, $25; license, $5.

Plumbers, master, $25; renewal, $15; journeyman, $2, renewal, $5.

Veterinarians and surgeons, examination and license, $5, annual registration, $1.

3. Miscellaneous licenses:

A thletic exhibitions, including boxing, $25 to $300, according to size of city.

Bicycle side paths, for privilege of using, 50 cents to $1.

Civil actions. In each action in a court of record having civil jurisdiction there is levied a special tax of $1, which is paid to the clerk at the time of the commencement thereof. The tax on suits in the circuit court is paid into the State treasury and forms a separate fund to be applied to the payment of the salaries of the circuit judges, and the tax in other courts of record the salaries of the judges of which are wholly paid by the counties or by the county and city jointly is paid to the county treasurer to create a fund to be applied to the payment of the salaries of such judges.

Coal, occupation tax on, 15 cents per ton of bituminous coal, 3 cents per ton of anthracite coal, or coal handled by or on railroad docks during preceding year ending April 30.

Fish and game. Licenses to fish in inland waters. With bait nets, $1; buffalo nets, $5; gill nets, $5 for first 2,000 linear feet and $5 for each additional 1,000 feet, hook and line, nonresident, $2; for clerks and other fish, $2; pound or hook nets, $3 for each 700 feet, leader and one pound and $5 for each additional pound, $1 to $5 according to 100 linear feet lengths, set lines in certain inland waters. $1. Licenses to fish in outlying waters. Residents, with gill nets, $2; seine, $5, pound net and leader, $2; trammel net or set hooks, $1, trap, fyke or drop nets, $5. Licenses for nonresidents are the same as for residents, except when using gill nets operated from vessels in which case the following fees are required. If operated from row-boat, $2, any other vessel, except steam, $5; steam vessel without steam lift, $100, steam vessel with steam lift, $200. Clamming, resident, $5; nonresident, $30. Whitefish or cisco, limited license to catch, $1. (Metal tags are required to be used in connection with licenses to fish with nets for which a fee of $1 per tag (25 cents for gill nets) is charged by the State conservation commissioner. Fish hatcheries, registration of private, $5. License to hunt all game, except deer, resident, $1; nonresident, $25; to hunt deer, additional fee, resident, $5; nonresident, $25. To kill beaver and otter, $5. Trap, resident, $2.50; boys' permit, 25 cents. Certificates to scientists, $2 (Bond of $100 also required). Guide for hunting or fishing, $1. Musikrat farm, license to operate, $5 and 1 cent per acre in excess of 600 acres.

Grain. occupation taxes on. Wheat and flax, 1 mill per bushel, all other grain, 1 mill per bushel, received or handled by elevator or warehouse during preceding year ending April 30.

Motor vehicles. Registration of automobiles, $10, motor cycles, $4, motor trucks, auto buses, etc., according to capacity, $15 for less than 2,100 pounds, $20 for 2,100 and less than 5,100 pounds, $25 for 5,100 or more pounds. If operated in an incorporated city or town, an additional registration fee of $10 is charged. Dealers, or manufacturers, fee: Registration, $25, for cars in transit, $5, for each additional set of plates, $5.

* All regular practitioners are required to file their licenses or certificates for record with the county clerks and pay a fee of 10 cents. Irregular practitioners are required to pay an additional license fee of $25.
Showmen's licenses. Circus, menageries, etc., $100, but if exhibited at fairs, $25. Side show, merry-go-round, shooting gallery, trained or wild animal show, $20; at fairs, $10 for side show, vaudeville, and trained wild animal shows. Others exempt.

Stallion or jack: Examination and enrollment of each pedigree, $2, renewal fee, $1, transfer, 60 cents, duplicate license certificate, $1. (Fees paid to the horse-breeding department of the college of agriculture, University of Wisconsin.)

Banking, by the commissioner of: Application for charter for State bank, investigation of, $50. Article of incorporation of State banks, filing, $100, certified copies thereof, 10 cents per page for 25 pages. Examination of banks, trust companies, and mutual savings banks, annually, $25 if capital is $25,000 or less, $50 if capital exceeds $25,000. In addition, the following assessments (subject to certain modifications) are required: If assets exceed $100,000, $0.05 cents per $1,000 or fraction thereof over $10,000, $0.02 per $1,000 or fraction thereof over $5,000, $0.01 per $1,000 or fraction thereof over $5,000, and $0.005 per $1,000 or fraction thereof over $5,000, 0.7 cents. Foreign exchange business, $10 annually. Mutual loan and building associations, certificate of incorporation, $15; amendment, $5.

Dams: Fee for annual inspection of construction and maintenance, 10 cents per theoretical horsepower.

 Grain. Inspection, at warehouse, $1, outside of warehouse, 50 cents per car for weighing, $1 per car, for inspection on boat or otherwise, not to exceed 50 cents per thousand bushels, for weighing, $1 per thousand bushels for inspection.

Insurance, commissioner of. Every insurance corporation, person or agent, except town insurance companies, millers and manufacturers, and churches, pay the following fees: For filing first declaration or statement, with certified copy of charter, $25, annual statement, $25, certificate of authority to agents, $1; certified copies of policies and certificates of deposit, 10 cents per page, and 25 cents for certified seal. In addition, all corporations of foreign countries pay $1 for each $1,000 of deposit required to be placed with the State treasurer. Fraternal benefit societies are exempt from all State, county, district, and school taxes or fees, but are required to pay annual and special examinations on real estate and office equipment, and the same fees for filing articles of amendments, annual statements, and certified copies of papers, as other insurance companies pay annually. Insurance rating bureau, $100 annually. In lieu of all other taxes and fees, the tax on annual business in the State pays annually a filing fee of $25 and a license fee of $2 per cent of gross premiums or deposits less returns and cancellations, except in the case of fire insurance companies, which pay 22 per cent. Reinsurance companies pay the same fees and taxes as fire insurance companies. Service upon insurance commissioner as attorney for reinsurance company, $2.

Oils: Inspection, 5 cents per cask or sample.

Pulpwood. Inspection, 10 cents per car.

Railroad commission. For certificate authorizing public-service corporations to issue evidences of indebtedness, for purposes chargeable to capital account, $1 for each $1,000 face value of such evidences up to $100,000, 50 cents per $1,000 for each additional $1,000 up to $500,000, and 25 cents for each $1,000 in excess of $500,000. (These fees are paid into the common school income fund.)


Secretary of state. Filing articles of incorporation: Corporations for manufacture of beet sugar and dairy products, $10; amendments, $5; other corporations, $25; for each additional $1,000 of capital stock over $25,000, $1, amendments, $10, and $1 for each $1,000 of increase of capital stock, naming and renaming corporations. If capital stock exceeds $100,000, for filing articles, $25, and $1 for each $1,000 in excess of $25,000, $0.05 cents per $1,000 in excess of $25,000. Cooperative associations. Filing articles of incorporation, $10, and $1 for each $1,000 in excess of $25,000, amendments, $5; for recording copies of such articles and amendments, $0.25 per page. Annual state fee is $1 for articles of incorporation or amendments; associations without capital stock pay $5 for filing articles and $1 for amendments. Agents of foreign building and loan associations, $10.

Trade-marks or brands of manufacturers of soda water or other beverages. Recording, $5 for each brand.

No license taxes and fees are imposed by the counties, except a fee of $2 for a marriage license, which is payable into the county treasury for the use of the county.

The following annual taxes and license fees are levied by municipal corporations:

Auctioneers, $1 for license and 20 per cent of gross receipts from sales with certain exceptions.

Dealers in bankrupt stock, $75.

Dog licenses. $1 for each male or spayed female; $2 for each unspayed female; $20 for kennel license (metal tag being furnished for each dog in kennel). Fifteen per cent of all tax assessed by the State treasury, the balance is used to pay claims for damages caused by dogs and any amount then remaining is credited to the general fund of the town, city, or village.

Nonintoxicating liquor license fees, $50 to $100, fixed by the local board or council.

Peddlers, rates fixed by municipal boards at not exceeding $25 per day.

Income tax.—An income tax is imposed at the following rates:

On taxable income of individuals, firms, or corporations: On the first $1,000 or portion thereof, 5 cents; second, 10 cents; third, 15 cents; fourth, 20 cents; fifth, 25 cents; sixth, 30 cents; seventh, 35 cents; eighth, 40 cents; ninth, 45 cents, tenth, 50 cents, eleventh, 55 cents, twelfth, 60 cents; all additional amounts, 65 cents per cent.

On the taxable income of a corporation, joint stock company, or association. The rate on the first $1,000 or portion thereof, is 5 cents; second, 10 cents; third, 15 cents; fourth, 20 cents; fifth, 25 cents; sixth, 30 cents; seventh, 35 cents; eight, 40 cents, ninth, 45 cents, tenth, 50 cents, eleventh, 55 cents, twelfth, 60 cents; all additional amounts, 65 cents per cent.
Income subject to tax.

All income, other than that exempt by statute, which residents of the State receive from within or without the State as well as that which nonresidents receive from within the State is taxable. Where a resident receives income partly from within and partly from without the State, other than income derived from rentals, stocks, bonds, securities, or evidences of indebtedness, such resident is taxed on a proportion of the total income to be determined by the amount of property from which it is derived, located, or to be acquired within the State and by the business transacted within and without the State.

Deductions allowed.

In the case of individuals, firms, and copartnerships the following deductions from gross income are allowed:

(1) Necessary expenses, cash bonuses to employees, allowances for depreciation, and interest paid in the operation of the business, provided a report is made of the amount paid, form of indebtedness, and names and addresses of the parties to whom the interest was paid.

(2) Salaries or wages of $700 or more, providing the name and address of the employee is reported.

(3) Uninsured losses during the year.

(4) Dividends received from other persons whose income has been taxed by the State, providing the amount of said dividends has been reported by the person taxed at the time of the assessment.

(5) Interest received from bonds or other securities exempt from taxation under the laws of the United States.

(6) Amount paid in taxes, other than inheritance taxes, and paid upon the property or business from which the income to be taxed is derived.

(7) All inheritances, devises, and bequests on which an inheritance tax has been paid.

(8) Life insurance received and paid-up endowments to the amount of that paid in.

(9) Current interest paid on existing indebtedness, providing the taxpayer reports the name and address of the creditor.

Exemptions.

After the aforesaid deductions have been made from the gross income, the remainder is taxable, subject to the following exemptions.

(1) (a) To an individual, income up to and including $500; (b) to husband and wife, $1,200; (c) for each child under the age of 18 years, $200; (d) for each additional person, for whom the taxpayer is legally liable, and who is entirely dependent upon the taxpayer for his support, $200. These exemptions do not apply to incomes derived from sources within the State by nonresidents thereof, nor to firms, copartnerships, corporations, joint-stock companies, or associations.

Returns; income year.

The taxpayer is required to make out a list of his taxable income on forms supplied by the tax commission or the assessor of incomes. The period covered for the annual income tax is the calendar year, except that where the books are customarily closed at a date other than December 31, or where the income is estimated on a basis other than that of actual cash receipts and disbursements the taxpayer may, with the approval of the tax commission, return for assessment the income or profits earned during the fiscal or business years for which the accounts are customarily made up. The assessor of incomes or the tax commission, as the case may be, may increase and correct the amount listed by the taxpayer.

Review of income assessments by county board; appeals to tax commission.

The State tax commission appoints three citizens in each county as a board of review of which the county clerk is ex officio the clerk. The county board of review hears complaints and reviews the income assessments of individuals, firms, and copartnerships. A hearing before the county board is prerequisite to questioning the income assessment in the courts. A taxpayer dissatisfied with the ruling of the county board may appeal to the tax commission. The income assessed to corporations, joint-stock companies, and associations is reviewed by and complaints are made to the tax commission.
The computation of the amount due on the income tax, in the case of corporations, joint-stock companies, or associations is made by the State tax commission; in the case of individuals, firms, or copartnerships the computation is made by the county clerk, assisted by the assessor of incomes. The amounts computed by the tax commission are certified to the county clerks; and the county clerks certify all amounts to the town, city, and village clerks.

The income tax is collected and paid in the same manner as real and personal taxes.

An important provision of the law is that which allows from the amount payable on the income tax a deduction of the amount paid on the personal property tax. Thus wherever the amount payable on the personal property tax equals or exceeds the amount computed as payable on the income tax, the latter will be canceled altogether. As far as its effect on the taxpayer is concerned, this provision leaves the same result as would have been secured by providing that where a person is charged with both an income tax and personal property tax only the larger of the two need be paid.

Of the revenue derived from the income tax, 10 per cent goes to the State, 20 per cent to the county, and 70 per cent to the town, city, or village in which the tax was assessed, levied, and collected. When, however, such balance exceeds 2 per cent of the equalized valuation of such town, city, or village, the excess is distributed to the several towns, cities, and villages of the county according to the school population therein. In cities of the first class, out of the first money received as income tax so much shall be paid as to make the firemen's pension fund on the first day of March not less than $175,000 for paying pensions.

Sec. 12. School revenues.—There is appropriated annually to the common-school income fund an amount equal to seven-tenths of 1 mill for each dollar of the assessed valuation of the taxable property in the State as determined by the State tax commission, exclusive of the property of corporations which pay license fees or which are assessed for taxation by the commission, to be derived annually as follows: Two hundred thousand dollars from the license fees or taxes paid by said corporations, and the balance from a tax levied upon all other taxable property in the State. Funds are also derived from the proceeds of State lands granted by the United States and from various other sources.

The income and the proceeds of the State tax of seven-tenths of 1 mill are apportioned among the several counties. Further apportionment is then made among the towns, cities, villages, and districts. Each town and city is required to raise for the support of the common schools a sum not less than the amount received from the school fund.

School districts may be formed by the town and city boards and taxes are assessed as for town and county purposes. The amount, not to exceed 2 per cent of the property valuation, is voted by the inhabitants of the district.

Union high-school districts may be formed and taxes levied for support thereof. Each municipality included in such districts paying its proportionate share according to total valuation of all taxable property.

Sec. 13 Drainage and park districts.—Drainage districts are formed upon petition of interested landowners to the circuit court of the county, and special assessments are levied against the property and corporations benefited subject to the court's approval. Bonds may also be issued for construction purposes, bearing interest at not to exceed 6 per cent and payable in not more than one year after the last assessment installment is due.

Park districts may be formed in cities and towns and special assessments levied against property benefited. Taxes may also be levied on property in general at not to exceed eighty-five one-hundredths of 1 mill in cities of the first class and 1 mill in all other cities and towns.
Assessment and taxation of lands; improvements thereon shall be listed for assessment, valued for taxation and assessed separately. All coal lands in the State from which coal is not being mined shall be listed for assessment, valued for taxation and assessed according to value. All mines and mining claims from which gold, silver, and other precious metals, soda, saline, coal, mineral oil, or other valuable deposit, is or may be produced shall be taxed in addition to surface improvements, and in lieu of taxes on the lands, on the gross product thereof, as may be prescribed by law: Provided, That the product of all mines shall be taxed in proportion to the value thereof.

For State revenue there shall be levied annually a tax not to exceed 4 mills on the dollar of the assessed valuation of the property in the State except for the support of State educational and charitable institutions, the payment of the State debt and the interest thereon.

For county revenue there shall be levied annually a tax not to exceed 12 mills on the dollar for all purposes, including general school tax, exclusive of State revenue, except for the payment of its public debt and the interest thereon. An additional tax of $2 for each person between the ages of 21 years and 50 years, inclusive, shall be annually levied for county school purposes.

No incorporated city or town shall levy a tax to exceed 8 mills on the dollar in any one year, except for the payment of its public debt and the interest thereon.

The legislature shall provide by law for a State board of equalization. The duties of the State board shall be as follows: To fix a valuation each year for the assessment of livestock, and to notify the several county boards of equalization of the rates so fixed at least 10 days before the day fixed for beginning assessments; to assess at their actual value the franchises, roadway, roadbed, rails, and rolling stock and any other property used in the operation of all railroads and other common carriers, except machine shops, rolling mills, and hotels in this State, such assessed valuation shall be apportioned to the counties in which said roads and common carriers are located, as a basis for taxation of such property: Provided, That the assessment so made shall not apply to incorporated towns and cities. Said board shall also have the power to equalize the valuation on all property in the several counties for the State revenue and such other duties as may be prescribed by law.

All property, except as in this constitution otherwise provided, shall be uniformly assessed for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.

The property of the United States, the State, counties, cities, towns, school districts, municipal corporations, and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, and public cemeteries shall be exempt from taxation, and such other property as the legislature may by general law provide.

No tax shall be levied, except in pursuance of law, and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied.
The power of taxation shall never be surrendered or suspended by any grant or contract to which the State or any county or other municipal corporation shall be a party.

Sec. 2. General property taxes.—All property, real and personal, not exempted by law is subject to State, county, and municipal taxation. Real property includes lands, possessory claims, buildings and improvements, ferries, franchises, and toll bridges.

Personal property includes domestic animals and dogs, bank deposits and specie, credits, mortgages, stocks and securities, annuities, and all other property not specified. The equity or interest of an entry man in lands under reclamation projects is taxable as other property.

The following property is exempt:

1. Public property.
2. Public libraries.
3. Church and parsonages.
4. Public grounds and cemeteries.
5. Fire engines and statum houses.
6. Household and kitchen furniture, beds, bedding, wearing apparel of every person, and the food provided for each family, not to exceed in all the value of $100.
7. Pensions, salaries, and payment for services expected to be rendered.
8. All mortgages upon property within the State, whether real or chattel, together with the indebtedness thereby secured, provided the mortgaged property, whether real or personal, is taxed at its true value.
9. Lands and buildings used for schools, orphan asylums, or hospitals, and lodge rooms of secret, benevolent, and charitable societies not for private profit.
10. State, county, municipal, and school district bonds owned by residents of the State.

Sec. 3. Assessment.—There is one assessment list for State and county taxes and another for city and town taxes. The assessment roll for the State and county taxes is made up annually by the county assessor (elected biennially) on the basis of schedules made out by him or his deputies, but sworn to by the owner. The basis of assessment is the actual or full cash market value as of April 1, except that the valuation of property may be fixed or limited by the State board of equalization.

Bona fide debts may be deducted from credits, except notes given as insurance premiums, unpaid subscriptions to institutions or societies, debts, or unpaid subscriptions to capital stock.

The assessment of railroads, express companies, telegraph and telephone lines, and car companies of all sorts, for State, county, and school district taxation, is made by the State board of equalization on the basis of statements made by the companies, and the assessment so made is apportioned to the counties on the basis of mileage in the counties, where it is reapportioned to school districts by the county commissioners. The assessment for purposes of city and town taxation is made by the municipal officials. Property not used in connection with the operation of the railroad or telegraph lines, such as machine shops, rolling mills, and hotels, is assessed by the county assessors as real estate.

Merchants list the average value of their capital during the year previous; commission merchants, the average monthly amount since the last assessment.

Manufacturers list the average value of the raw materials in their hands.

Capital and surplus of banks and banking associations, except national banks, doing business in the State, are assessed for taxation. The amount of capital actually invested in real estate is deducted from the total and such real estate is assessed for taxation at its actual value. Shares of stock in national banks are assessed to the owners at their par value. Shares of stock of all banks, banking associations, loan or investment companies organized under State laws or laws of the United States, are assessed on the par value thereof in the name of the shareholder in the city or county where such bank is located. The surplus and undivided profits are assessed to the shareholders, but only the surplus and undivided profits of such association or company as exceeds 50 per cent of the capital stock thereof are assessed.

The gross product of all mines and mining claims from which gold, silver, and other precious metals, soda, saline, coal, petroleum, mineral oil, natural gas or other valuable deposit, or may hereafter be produced, while the same are being worked or operated, but not while the
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Personalty brought into State.

The tax on such products is in addition to taxes assessed on surface improvements and in lieu of taxes upon the land.

Personalty brought, driven, or coming into the State prior to the last day of each year which remains for a period of not less than 30 days is assessed in the same manner as if it had been in the county at the time of the annual assessment, provided it has not been assessed in some other county for that year.

Livestock.

All livestock upon the open range, for the purpose of taxation, has its situs in the county in which is located the "home range". If the "home range" of any herd or brands of livestock is located in two or more counties, the assessment is apportioned. Livestock is assessed in the county where located on the first Monday of February, or if brought into the State after that date, in the county where first brought in. The owner of any livestock which is brought into the State after the first Monday of February is required to give notice by registered letter of the removal of the stock to the assessor of the county into which the stock is first to be brought. The owner of any livestock which has been assessed must give notice to the county clerk of any removal from the county, and a copy of this notice is transmitted by this officer to the clerk of the county where the stock is to be taken.

Sec. 4. Equalization.—The county board of equalization, composed of the board of county commissioners who are elected to office, one for a term of two years and the other for one year, equalizes between individuals, hears complaints on the assessments, adds omitted property and assesses the value thereof, and corrects the valuations in the assessment roll.

The State board of equalization, consisting of three members appointed by the governor with the consent of the senate, who are also ex officio members of the public service commission, equalizes the valuation of real property among the several counties and towns in the State, and may add to or deduct from the aggregate valuation of real property in any county.

Sec. 5. Tax rates.—The rate for State revenues, except for the support of State educational and charitable institutions, and for the payment of the State debt and the interest thereon, is limited by the constitution to 4 mills on the dollar, and the tax to be levied and collected by each county is at this rate unless a lower one is determined upon by the State board of equalization.

The board of equalization, in its judgment, may authorize the following levies:

Charitable institutions, one-half of 1 mill, university tax, one-half of 1 mill, a tax sufficient to pay the interest on state bonds, special assessments providing for the formation and organization of drainage districts, the assessments to be made on persons and property benefited thereby.

In the case of livestock and personalty remaining in the state more than 30 days and less than 6 months, only one-half the tax of that upon other like property is levied. The tax on Wyoming livestock which grazes part of the year in another State is based on the proportionate time it is in Wyoming. A reciprocity tax is provided for on livestock belonging in another State but which grazes part of the year in Wyoming.

County levies by county commissioners.

County taxes are levied by the county commissioners, the aggregate of which, including the general school tax, is limited to 12 mills on the dollar, exclusive of State revenue and the payment of the public debt and interest thereon.

The county commissioners are annually to expend from the revenue a sum not to exceed 2 mills on each dollar of the assessed value of the taxable property in the county for the support of the poor and lunatics; and an amount not to exceed 3 mills for road purposes.

The board of county commissioners may levy a tax of not to exceed 2 mills on the dollar, for the construction of bridges between counties; also one of not to exceed one-half of 1 mill for county library purposes, a tax not to exceed six-tenths of 1 mill for general school purposes, a tax not exceeding one-fourth mill for agricultural extension work in the county, and a sufficient tax to establish and maintain county memorial hospitals. A tax to provide funds for a county fair is also authorized.
in a sum not to exceed $2,500 in a county of the first class, $2,000 in a county of the second class, and $1,500 in one of the third class.

The property of all honorably discharged veterans of the Civil War, the Spanish-American War, and World War, their widows during widowhood, and all nurses who served during the World War, if bona fide residents of Wyoming, to the amount of $2,000 in assessed valuation is exempt from county taxation. The State treasurer reimburses each county to the actual amount less poll tax exempted, of the tax on such exempt property.

In each incorporated city or town the council or board of trustees on or before the first Monday in April determines the amount of general and special taxes and assessments necessary to meet current expenses, but no incorporated city or town may levy a tax to exceed 8 mills on the dollar, except for the payment of its public debt and interest thereon. The amount is then certified by the city or town clerk to the county clerk, who thereupon notifies the district assessor. The board of county commissioners equalizes the assessments and valuations of all taxable property in the cities and towns of the county.

Sec. 6. Collection.—All State, county, and school district taxes are due and payable without demand, after the third Monday in September, at the office of the county treasurer (elected biennially). Municipal taxes are collected by the town or city treasurer. When, through error, property has been omitted from taxation, the back tax may be collected without interest, for five years past, or, in case property has changed hands in the meantime back to the time when the present owner came into possession.

After December 31 all unpaid taxes are delinquent, and a penalty of 8 per cent is added and the whole draws interest at that rate. Taxes are a lien on personal property assessed and on real property for both real and personal taxes from December 31. Delinquent taxes are collected by distress and sale.

Sec. 7. County poll tax.—There is no State poll tax, nor do cities and towns levy such a tax.

Under the provisions of the constitution each county levies a poll tax of $2 on every person between the ages of 21 and 50 years for school purposes. It is the duty of the assessor to prepare a list of the polls, and the tax when properly assessed becomes due and payable on the delivery of the tax list to the treasurer. This does not apply to owners of real estate in a county where school taxes are levied. Members of the fire department and their wives, and active members of the State national guard, are exempt. Delinquent poll taxes may be collected by the sale of the taxpayer’s property. From the proceeds of such a sale the collector deducts the amount of the tax and gives the delinquent a proper receipt. The polls of all persons who have arrived at the age of 50 years, and the polls, excepting school polls, of all honorably discharged veterans of the Civil War, Spanish-American War, and the World War, are exempt from taxation.

The county commissioners may levy on males between 21 and 50 years of age a special road tax of $2, which is collected according to road districts, and may be worked out. Members of fire companies and the State national guard are exempt.

Sec. 8. Inheritance tax.—All property, corporeal or incorporeal, which shall pass by will or by the intestate laws from any person who may die seized or possessed of the same, while a resident of this State, or if decedent was not a resident of this State at the time of his death, the property of such a decedent or any part thereof located within this State, or any interest therein or income therefrom which shall be transferred by deed grant, sale, or gift made in contemplation of the death of the grantor or bargainor or intended to take effect in possession or enjoyment after such death, to any person or persons or to any body politic or corporate which shall become beneficially entitled, in possession or expectation, to any property or income thereof, is subject to a tax at the following rates:

1. When the property passes to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of the son, or husband of the daughter, or any personal beneficiary, or to any lineal descendant born in lawful wedlock, the rate is 2 per cent of the clear market value. There is exempt from this tax $10,000 of each bequest.

2. In the case of all other beneficiaries the rate is 5 per cent of the clear market value. Any estate which may be valued at a sum less than $500 is not subject to this tax.
When payable; discount; interest.

All taxes imposed on inheritances are due and payable at the death of the decedent; if paid within one year from the accrual thereof, a discount of 5 per cent is allowed, but if not paid within one year from the death of the decedent interest at the rate of 8 per cent per annum is charged.

Payable into State treasury as credit of inheritance tax fund.

The inheritance tax law is administered by the inheritance tax commissioner who pays all taxes collected into the State treasury to the credit of the inheritance tax fund. If at any time the payment exceeds $10,000, all in excess of $5,000 is transferred to the general fund.

Sec. 9 Corporation taxes.—Every corporation or association, whether domestic or foreign, doing business in the State is taxed by the State upon all property owned by it, situated in the State, including all money, credits, and assets, at the actual value of such property. The capital stock of such corporation or association is not taxed to such corporation. Express companies pay a tax of 5 per cent of their gross receipts within the State, which is in lieu of all taxes, State and county. One-half goes to the State and one-half to the counties on a mileage basis.

Pipe lines are also assessed on a mileage basis by counties at a rate fixed by the State board of equalization.

Sec. 10. Business, occupational, professional, and miscellaneous license taxes and fees.—The State imposes the following license taxes and fees:

1. On business activities—
   - Nursery stocks, sale of, $25 annually.
   - Accountant, examination and certificate of certified public, $25.
   - Attorney at law, examination, $15, if admitted from other jurisdictions, $10.
   - Dental surgery, examination, $15.
   - Dentist, examination, $25, reexamination, $10. renewal, $1.
   - Embalmer, $15 renewal, $2.
   - Employment agent, $10, if cities of less than 5,000 inhabitants, $25.
   - Engineer, land, examination, $10.
   - Nurse, registered, $10.
   - Optometrist, $25 annually.
   - Pharmacist, $10, renewal, $2; assistant, $5, renewal, $10.
   - Physican and surgeon, examination, $25.
   - Real estate broker or agent, $15, if employed by another.
   - Surveyor, examination, $10.
   - Taxidermist, $10.
   - Teacher, annual registration, $1.
   - Tea tester, milk or cream, $2.
   - Veterinarian, graduate, $10.

2. Occupational and professional licenses—
   - Accountant, examination and certificate of certified public, $25.
   - Attorney at law, examination, $15, if admitted from other jurisdictions, $10.
   - Dental surgery, examination, $15.
   - Dentist, examination, $25, reexamination, $10. renewal, $1.
   - Embalmer, $15 renewal, $2.
   - Employment agent, $10, if cities of less than 5,000 inhabitants, $25.
   - Engineer, land, examination, $10.
   - Nurse, registered, $10.
   - Optometrist, $25 annually.
   - Pharmacist, $10, renewal, $2; assistant, $5, renewal, $10.
   - Physican and surgeon, examination, $25.
   - Real estate broker or agent, $15, if employed by another.
   - Surveyor, examination, $10.
   - Taxidermist, $10.
   - Teacher, annual registration, $1.
   - Tea tester, milk or cream, $2.
   - Veterinarian, graduate, $10.

3. Miscellaneous license taxes—
   - Fish and game: Affidavit of lawful killing of beaver on owner's premises, 50 cents each. Does, use of in hunting predatory wild animals in national forests, $1. Fishing resident, $1, nonresident citizen of United States, $10. nonresident alien, $5, with some set or net, $5. Guide, certificate as hunter's, $25. Hixting and fishing resident, $20, hunting game birds, resident, $10, nonresident, $20. Special permit to hunt antelope, $10. alõen, $25. alien, $50. bear, nonresident, $20, bull moose, resident, $50, nonresident, $100. To hunt in State game preserves or national forests, $5. To capture game animals or bears for domestication, $5 and $50 per day to State official assisting in capture. To photograph rare birds, and animals, same as foregoing. Trapping, $2.
   - Livestock, importation of horses and mules, 25 cents a head, cattle, 10 cents, swine, 5 cents, sheep, 3 cents.
   - Motor vehicles: Passenger cars, $2. $20 to 30, $12, 30 to 40, $16, 40 and over, $30. Trucks, $2 to 4 tons, $30; 2 to 3, $50; 3 to 4, $75; 4 to 5, $100. 5 tons and over, $100. If drive wheels are equipped with non-pneumatic tires, $10 additional for 2 tons capacity and over is charged. Motorcycles, $5. Dealers and manufacturers other than motorcycles, $25 for first two sets of plates, additional plate, $2. Dealers and manufacturers of motorcycles, $10 for first two plates and $1 for additional plates same as for trucks of similar capacity. Those with less than 600 pounds capacity are exempt. (These license fees are paid into the State treasury as a sinking fund for the redemption of State highway bonds.)
   - Nonresidents, property deemed to be a public, $300.
   - Stallions and jacks: Examination and registration, $1; duplicate certificate, 50 cents; transfer of ownership, $1.

1 The State insurance commissioner, appointed by the governor by and with the consent of the senate, is ex-officio inheritance tax commissioner.
4. Fees collected and paid into State treasury—

Assays at State university; 50 cents for each metal; if more than one sample at same time, $1.

Broader's fees: Filing, 25 cents; release, 15 cents.

Building and loan associations, foreign: Certificate, $50, annual renewal, $10.

Certificate with seal: Filing each paper, $1.

Chattel mortgages and conditional sales: Filing and indexing, 25 cents; release or assignment, 15 cents.

Commissioner: Commissioner of deeds, $5, notary, $10.

Corporations: Articles of incorporation: No capital stock, $5; capital stock, $10,000 or less, $200; $20,000 to $50,000, $125; $50,000 to $100,000, $250; $100,000 or more, $25 and 20 cents for each additional $1,000 above $100,000. Amendments, $5; certificate of residence, $2.50.

Fraternal benefit societies: Annual fee, $15.

Life, casualty, and mutual fire insurance companies: Filing first application and examination, $50, annual statement, $25; certificate of authority, $1; any insurance paper, 15 cents per folio and $1 for seal. Certain minor fees are also charged. Fidelity companies may incur against burglary, theft, or housebreaking, upon payment of an annual fee of $25. Incorporation fee of mutual fire companies, or registration of title under which they transact business, $5. Nonresident insurance agents, $5, additional agents in any city, $100.

Deeds to unredeemed lands sold for taxes: $2.

Extradition writ: $5.

Laws or documents: Copies, 15 cents per folio, printed laws, $1.50, certificate with seal, $1.

Mine statement: Filing, $1.

Public lands, fees charged by commissioner of Administration, filing letters of, $1. Application to lease or purchase land, $1; recording same for each 160 acres or less, $2. Each additional 160 acres or fraction thereof, $1. Declaration of trust, filing, $1. Development contracts (oil or gas), or operating leases on State or school lands, filing and recording, $3. Lease of one section, recording, $3. Each additional 160 acres or fraction thereof, $1. Lease, recording assignment of, $1. Mineral leases of 160 acres or less, recording, 25 cents; additional 160 acres or fraction, $2. Papers and records, certified copies, 15 cents per folio and $1 for seal. Patent, recording land, $2. Power of attorney, filing, $1. Purchase of one section or less, certificate or duplicate, $2, each additional section or fraction thereof, 50 cents, cancellation, $3. Right of way, granting and recording, $5. Timber or gravel permits, $2.

Public office, other than county, candidate for: $20.

Railroads: Filing and recording maps and affidavits, concerning rights of way acquired through act of United States Congress, $3, recording declaration and contracts for conditional sale of equipment, $1 to $3.

Recording instruments in writing. First folio of 100 words, $1, each subsequent folio, 15 cents.

Seeds tested: Each sample, 25 cents.

Supreme court fees: Certificate to practice, $3, docketing each action, $2; entering decree, $1.50, filing record on direct appeal, $3, filing record on proceedings in error, $1; issuing summons or process, $1; certain minor fees are also charged. Copies of opinions, 10 cents per folio and 50 cents for certificate and seal.

Tax sale: Certificate of purchaser, 50 cents.

Trade-marks: Recording, $5.

Tuberculin test of cattle: First test free; subsequent tests, $1 per head.

Water permit: $2; recording same, $1.

Water rights: Recording certificate of priority, $1.

Waters rights, laying out boundaries of, $3 per day in taking testimony.

County license taxes and fees are imposed, through the sheriff's county office, as follows:

Auctioneers, permanently located, $60 annually, auctioneers and peddlers, generally, $300 annually. Beef peddlers, $1.

Circuses, $50 per day. Exhibitions, $10 to $50 per day. Game licenses, resident, $1 annually, nonresident, $40; guides, $10.

Intelligence office, $15 per quarter. Livestock, inspection of, for shipment: Horses and mules, 20 cents per head, cattle, 5 cents per head.

Pawnbrokers, $25 per quarter. Pool or billiard hall, or bowling alley, $5 per year; each alley or table, $2 per quarter. (If collected within the limits of any incorporated city, town, or village, these taxes are remitted to the municipality.) Probate fees: 10 cents to $1. Public office, candidate for county or legislative, $10. Transient merchant, $200 annually.

All taxes or licenses issued by the county for keeping billiard tables, or other game or games, when the licensee carries on the business within the corporate limits of any incorporated town, city, or village, is collected by the municipality and applied to the general revenue purposes thereof. Cities have power to raise revenue by collecting license taxes on any business activities within the limits of the city. The license tax on dogs ranges from $1 to $5. Incorporated towns may license and tax dogs, hawksters, peddlers, pawnbrokers, exhibitions, shows, billiard tables, bowling alleys, and other games, drays, hacks and carriages, and other vehicles as the town council may prescribe.

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Fees payable into State treasury.

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No income tax.

School districts; tax levies.

SEC. 11. No income tax.—There is no income tax in Wyoming.

SEC. 12. School revenues.—Counties are divided into school districts by the district boundary board, consisting of the county superintendent of schools and the board of county commissioners. The tax limit for school purposes by local school districts is 3½ mills, except that, if electors so authorize, the rate may be increased to a maximum of 8½ mills. The county assessor at the time of making the county assessment also assesses the property of the district. The board of county commissioners equalizes the assessment of the several school districts. There is levied by the county commissioners at the time of the levy for county purposes the tax voted in the district, upon the district assessment, and upon that of railroads and telegraph property as made by the State board of equalization. Collection is made by the county treasurer the same as for county taxes.

In addition to the above districts there may be organized high school districts, and the county commissioners are empowered to levy a tax of not to exceed 5 mills on the dollar for teachers' wages and contingent expenses, and a tax of not to exceed 10 mills for buildings and equipment.

The general county levy for school purposes is limited to 3 mills. The $2 poll tax is for county school purposes.

Apportionment of school funds.

Appportionment of school funds in the county treasury is made by the county superintendent, except that all poll taxes collected for school purposes by the county treasurer are paid over to the school districts in which they are collected.

All fines and penalties under the general laws of the State belong to the public school fund of the respective counties.

SEC. 13. Irrigation and drainage districts.—Interested freeholders may file in the district court of the county a petition for the creation of an irrigation or drainage district. If, after a due hearing, the court approves, an order is issued establishing the district as a public corporation. Commissioners are then elected, and assess, with the approval of the court, the costs of construction and operation against the lands benefited. Such assessments, which are liens against these lands, are payable in not more than 20 installments in the case of irrigation districts and 15 years in the case of drainage districts, and bear interest at not to exceed 7 per cent. The amount of assessments necessary is certified by the commissioners to the county commissioners, who fix the rate of levy and certify the same to the county assessor, who adds it to the regular county tax roll. Collection is made by the county treasurer. Bonds bearing interest at not to exceed 6 per cent may be issued by the commissioners for construction purposes, and such bonds are redeemed by assessments against the real property benefited.
### TABLE I

An inheritance or succession tax is imposed upon all transfers of property within the jurisdiction of the States named, and any interest or equity in such property or income therefrom when passing by will or intestate laws or by deed, grant, bargain, sale, gift, power of appointment, or joint tenancy made in contemplation of death or intended to take effect in possession or enjoyment upon death of the grantor, donor, etc.

<table>
<thead>
<tr>
<th>Distribution of tax</th>
<th>Number of States</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>46</td>
</tr>
</tbody>
</table>

1. State
   - General expenses: 34
   - State school fund up to $250,000, balance to general fund: 1

2. State and county
   - General expenses:
     - County, 50 per cent of tax: 1
     - County, 10 per cent of tax: 2
     - County, 75 per cent of tax: 1
     - County, 5 per cent of tax: 1
   - State general fund, 40 per cent; State school fund, 40 per cent, county general fund, 20 per cent: 1

**Distribution of tax of States**

1. State
   - General expenses: 7
2. State
   - School fund: 1
3. State, 50 per cent—general expenses; counties and other subdivisions, 50 per cent—general expenses: 1
4. State, 10 per cent—general expenses, counties, 20 per cent—general expenses; cities, towns, and villages, 70 per cent—general expenses and firemen's pension fund in first-class cities: 1
5. Cities, towns, and districts in which collected—general expenses: 1

### TABLE II

A tax on net income—income derived from all sources less statutory deductions allowed—is imposed by 11 States on individuals and corporations. (For certain classes of corporations and individuals whose incomes are not taxable, see text.) This table includes taxes on net incomes of corporations which the statutes treat as income taxes, but does not include franchise, privilege and gross receipts or earnings taxes which are included under the heading of "Corporation taxes."

<table>
<thead>
<tr>
<th>Distribution of tax</th>
<th>Number of States</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>11</td>
</tr>
</tbody>
</table>

1. State
   - General expenses: 7
2. State
   - School fund: 1
3. State, 50 per cent—general expenses; counties and other subdivisions, 50 per cent—general expenses: 1

**Distribution of tax of States**

1. State, 10 per cent—general expenses, counties, 20 per cent—general expenses; cities, towns, and villages, 70 per cent—general expenses and firemen's pension fund in first-class cities: 1
2. Cities, towns, and districts in which collected—general expenses: 1

### TABLE III

This table shows the poll taxes and fixed sums of money or limited amount of labor on the public roads which are levied or required in the States named. The statutes generally exempt from the payment of the tax or the performance of labor local firemen, members of the National Guard, honorably discharged soldiers and sailors who are disabled, paupers, idiots, lunatics, and deaf, dumb, or blind persons.

<table>
<thead>
<tr>
<th>Distribution of tax</th>
<th>Number of States</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>25</td>
</tr>
</tbody>
</table>

1. Poll taxes
   - States in which tax is:
     - State tax: 3
     - County tax: 13
     - City, town, or other local tax: 8
     - State and county tax: 2
     - State, county, and city, town, or other local tax: 5
     - County and city, town, or other local tax: 6

2. Road labor or payment of fixed sum of money in lieu thereof, and poll taxes which may be worked out in labor on roads:
   - States in which required by:
     - County: 7
     - Cities, towns, townships, and road districts: 14
     - County and cities, towns, townships, and road districts: 4

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**Table I.—Inheritance or Succession Tax Laws: 1922.**

<table>
<thead>
<tr>
<th>State</th>
<th>Classification of beneficiaries for taxing purposes</th>
<th>Exemptions: Purposes for which, and amounts to individual beneficiaries, allowed.</th>
<th>Tax rates.</th>
<th>Collection and distribution of tax, discounts allowed, and interest chargeable.</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARIZONA</td>
<td>1. Husband, wife, lineal ancestor, adopted or mutually acknowledged child of decedent or lineal issue of such child. 2. Brother, sister, or descendant of such, wife or widow of son or husband of daughter of decedent. 3. Brother or sister of father or mother of decedent or descendant of such. 4. Brother or sister of grandfather or grandmother or descendant of such. 5. All others.</td>
<td>Public, religious, charitable, and educational purposes. Widow of decedent, $10,000. Each other of Class 1, $2,000. Class 2, $500. Class 3, $150. Class 4, $100.</td>
<td>Primary: On $25,000 or less, Class 1, 1 per cent; Class 2, 2 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent. Secondary: On excess of $25,000 to $50,000, 2 times primary rates; $50,000 to $100,000, 3 times; $100,000 to $300,000, 4 times; over $300,000, 5 times primary rates.</td>
<td>By county treasurer for general expenses of State. If paid within 1 year, 5 per cent discount allowed. If not paid in 15 months, interest at 10 per cent charged except in case of unavoidable delay when 6 per cent is charged.</td>
</tr>
<tr>
<td>ARKANSAS</td>
<td>1. Father, mother, husband, wife, child, brother, sister, wife or widow of a son or husband of a daughter, or adopted or mutually acknowledged child of decedent. 2. All others.</td>
<td>Public, charitable, or educational purposes. Widow or minor child, $3,000. Father, mother, husband, wife, child, brother, sister, wife, or widow of a son or husband of a daughter, or adopted child, $1,000; all others, $500. Widow's dower or husband's curtesy exempt up to $5,000.</td>
<td>Primary: On $5,000 or less—Class 1, 1 per cent; Class 2, 2 per cent. Secondary: On $5,000 to $10,000, 2 times primary rates; $10,000 to $30,000, 3 times; $30,000 to $50,000, 4 times; $50,000 to $100,000, 5 times; $100,000 to $500,000, 6 times; $500,000 to $1,000,000, 7 times; $1,000,000 or more, 8 times primary rates.</td>
<td>By state treasurer for general expenses of State. If not paid in 6 months, interest at 6 per cent charged. If not paid in 1 year, a penalty of 10 per cent is added to interest.</td>
</tr>
<tr>
<td>CALIFORNIA</td>
<td>1. Husband, wife, lineal issue or ancestor of decedent, legally adopted child or lineal issue of such child. 2. Brother, sister, or descendants of decedent, wife or widow of son, or husband of daughter of decedent. 3. Brother or sister of father or mother of decedent, or descendants of either 4. All others.</td>
<td>Public, charitable, benevolent, educational or similar purposes. Class 1, widow or minor child, $24,000; others, $10,000. Class 2, $1,000. Class 3, $200.</td>
<td>On $25,000 or less, Class 1, 1 per cent; Class 2, 2 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent. On $25,000 to $50,000, Class 1, 2 per cent; Class 2, 3 per cent; Class 3, 4 per cent; Class 4, 5 per cent; Class 5, 6 per cent; On $50,000 to $100,000, Class 1, 4 per cent; Class 2, 6 per cent; Class 3, 8 per cent; Class 4, 10 per cent; Class 5, 12 per cent; On $100,000 to $250,000, Class 1, 6 per cent; Class 2, 8 per cent; Class 3, 10 per cent; Class 4, 12 per cent; Class 5, 14 per cent; On $250,000 to $300,000, Class 1, 8 per cent; Class 2, 12 per cent; Class 3, 15 per cent; Class 4, 20 per cent; Class 5, 25 per cent; On $300,000 to $500,000, Class 1, 10 per cent; Class 2, 15 per cent; Class 3, 20 per cent; Class 4, 25 per cent; Class 5, 30 per cent; Over $500,000, Class 1, 12 per cent. Class 2, 18 per cent.</td>
<td>By state treasurer. Credited to State school fund up to $250,000, balance to general fund. If paid within 6 months 5 per cent discount allowed. If not paid in 18 months, interest at 6 per cent charged except in cases of unavoidable delay when 7 per cent is charged.</td>
</tr>
</tbody>
</table>


**Colorado**

1. Father, mother, husband, wife, child, adopted child or lineal descendant of decedent.
2. Wife or widow of son or husband or widower of daughter, grandfather, grandmother, brother or sister or mutually acknowledged child, of decedent.
3. Uncle, aunt, nephew, niece or lineal descendants of same.
4. All others.

**Connecticut**

1. Parents, grandparents, wife, husband, lineal descendants, adopted child or lineal descendants of same, or adoptive parents.
2. Husband or wife of any child, stepchild, full or half brother or sister or any descendant of such brother or sister.
3. All others.

**Delaware**

1. Husband, wife, lineal descendant or ancestor, child by legal adoption, wife or widow of a son, or husband or daughter of decedent.
2. Brother or sister, of decedent, or descendants, parent or grandparent or lineal descendant of such brother or sister.
3. All others.

**Georgia**

1. Wife, husband, child, adopted child, son-in-law, daughter-in-law, lineal descendant or lineal ancestor of decedent.
2. Brother or sister of decedent or brother or sister of the half-blood.
3. Uncle, aunt, nephew, niece or nieces.
4. All others.

**Public libraries, public, religious, or charitable purposes, or schools and colleges not for profit.**

**Class 1**, widow, $20,000; others, $10,000. Class 2, $2,000. Classes 3 and 4, $500.

**Public, religious, charitable, educational, literary, missionary, benevolent, hospital or orphanage purposes or for protection of children or animals, and not to exceed $250 for perpetual care of cemetery lots.**

**Class 1**, $10,000. Class 2, $5,000. Class 3, $500.

**Public charitable, educational, religious, historical or religious purposes.**

**Class 1**, $3,000. **Class 2**, $1,000.

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**On $5,000 or less, Class 3, $4 per $100; Class 4, 7%.**

On $5,000 to $10,000, Class 3, $5; Class 4, $8.

On not exceeding $10,000, Class 2, $8. On $10,000 to $25,000, Class 2, $10; Class 3, $8; Class 4, $9.

On $25,000 to $50,000, Class 2, $10; Class 3, $8; Class 4, $9.

On not exceeding $70,000, Class 1, $2. On $70,000 to $100,000, Class 1, $3; Class 2, $8; Class 3, $5; Class 4, $9.

On $100,000 to $250,000, Class 1, $5; On $250,000 to $500,000, Class 1, $5; Class 2, $8; Class 3, $5; Class 4, $9.

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**On not exceeding $25,000, Class 1, 8 per cent.**

On $25,000 to $100,000, $25,000 to $100,000, $2 per cent; $100,000 to $200,000, 3 per cent; $200,000 to $500,000, $3 per cent; $500,000 to $1,000,000, 4 per cent; in excess of $1,000,000, 5 per cent.

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**On not exceeding $50,000, Class 1, 8 per cent.**

On $50,000 to $100,000, Class 1, 3 per cent; $100,000 to $200,000, 3 per cent; in excess of $200,000, 4 per cent.

---

**On not exceeding $100,000, Class 1, 8 per cent.**

On $100,000 to $150,000, Class 1, 3 per cent; Class 2, 3 per cent; Class 3, 2 per cent; Class 4, 1 per cent; Class 5, 1 per cent; Class 6, 1 per cent.

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**On not exceeding $250,000, Class 1, 8 per cent.**

On $250,000 to $500,000, 2 times; in excess of $500,000, 3 times.

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**Primary: On $25,000 or less—Class 1, 1 per cent; Class 2, 3 per cent; Class 3, 5 per cent; Class 4, 7 per cent.**

Secondary: On $25,000 to $100,000, 14 times primary rates; $100,000 to $200,000, 12 times; $200,000 to $300,000, 11 times; in excess of $500,000, 8 times primary rates.

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By State treasurer for general expenses of State. If paid in 6 months, 5 per cent discount allowed. If not paid in 1 year, interest at 10 per cent charged.

By State treasurer for general expenses of State. Interest at 9 per cent is charged from time tax is due.

By State treasurer for general expenses of State. No discount or interest charges provided.

By county tax collectors for use of the State. County collector receives same fees as for collection of digest taxes. If not paid within 12 months, interest at legal rate is charged unless delay is caused by litigation.
<table>
<thead>
<tr>
<th>STATE</th>
<th>Classification of beneficiaries for taxing purposes</th>
<th>Exemptions</th>
<th>Tax rates</th>
<th>Collection and distribution of tax. Discounts allowed, and interest chargeable</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>IDAHO</strong></td>
<td>1. Widow, minor child, husband, lineal issue, lineal ancestor, adopted or mutually acknowledged child of decedent. 2. Brother, sister, or descendant of brother or sister, wife or widow of a son or husband of a daughter of decedent. 3. Brother or sister of the father or mother of decedent or descendants of such brother or sister. 4. Brother or sister of the grandfather or grandmother of decedent or descendants of such brother or sister. 5. All others.</td>
<td>Public, charitable, benevolent and educational purposes Class 1, widow or minor child of decedent, $10,000; others, $1,000 Class 2, $2,500. Class 3, $300. Class 4, $1,500. Class 5, $300.</td>
<td>On amounts up to $25,000 Class 1, 1 per cent; Class 2, 14 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent. On $25,000 to $50,000 Class 1, 1.1 per cent; Class 2, 3.2 per cent; Class 3, 6 per cent; Class 4, 6 per cent; Class 5, 7.5 per cent. On $50,000 to $100,000 Class 1, 1.3 per cent; Class 2, 4.6 per cent; Class 3, 8 per cent; Class 4, 8 per cent; Class 5, 9.5 per cent. On $100,000 to $250,000 Class 1, 1.5 per cent; Class 2, 5.1 per cent; Class 3, 10.3 per cent; Class 4, 10.3 per cent; Class 5, 11.8 per cent. On amounts in excess of $250,000 Class 1, 1.7 per cent; Class 2, 5.5 per cent; Class 3, 11.1 per cent; Class 4, 11.1 per cent; Class 5, 12.6 per cent.</td>
<td>By county treasurer for use of the State. If paid within 6 months, 5 per cent discount allowed. If not paid within 12 months, interest at 6 per cent per annum charged.</td>
</tr>
<tr>
<td><strong>ILLINOIS</strong></td>
<td>1. Father, mother, husband, wife, brother, sister, wife or widow of a son or husband of a daughter of decedent. 2. Uncle, aunt, niece or nephew or lineal descendants of decedent. 3. All others.</td>
<td>Public, religious, educational and charitable purposes Class 1, except brother or sister, $20,000. to latter, $10,000 Class 2, $300. Class 3, $100.</td>
<td>Class 1, up to $50,000, 2 per cent; on next $100,000, 4 per cent; on next $100,000, 6 per cent; on next $250,000, 10 per cent on remaining amount, 11 per cent Class 2, up to $50,000, 6 per cent; on next $50,000, 8 per cent; on next $100,000, 12 per cent on remaining amount, 16 per cent Class 3, up to $50,000, 10 per cent; on next $50,000, 12 per cent; on next $100,000, 16 per cent; on next $250,000, 20 per cent; on next $500,000, 24 per cent, on remaining amount, 30 per cent.</td>
<td>By county treasurers for use of the State. If paid within 6 months, 5 per cent discount allowed. If not paid within 6 months, interest at 6 per cent charged.</td>
</tr>
<tr>
<td><strong>INDIANA</strong></td>
<td>1. Husband, wife, lineal issue, lineal ancestor of decedent or any adopted or mutually acknowledged child, or any lineal issue of such child. 2. Brother, sister or descendant of a brother or sister of decedent, wife or widow of a son or husband of a daughter of decedent. 3. Brother or sister of father or mother or a descendant of a brother or sister of the father or mother of decedent. 4. Brother or sister of the grandfather or grandmother of decedent, or descendants of such brother or sister. 5. All others.</td>
<td>Public, religious, charitable, or educational purposes Estates of soldiers and sailors during war time up to $25,000. Class 1, widow, $15,000; each minor child under 18 years, $5,000, father or mother, $10,000 Class 2, $2,000. Class 4, $1,500. Class 5, $300.</td>
<td>Primary: On amounts not exceeding $25,000, Class 1, 1 per cent; Class 2, 2 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent. Secondary: On amounts in excess of $25,000, up to $50,000, 2 times primary rates. $50,000 to $100,000, 3 times primary rates. In excess of $500,000, 4 times primary rates.</td>
<td>By State treasurer for use of the State. If paid within 1 year, 5 per cent discount allowed. If not paid within 18 months, interest at 10 per cent charged unless delay is unavoidable in which case 6 per cent is charged during period of delay.</td>
</tr>
</tbody>
</table>
### Inheritance or Succession Tax Laws

<table>
<thead>
<tr>
<th>State</th>
<th>Class 1</th>
<th>Class 2</th>
<th>Class 3</th>
<th>Class 4</th>
<th>Class 5</th>
<th>Class 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa</td>
<td>On $15,000 or less; 1 per cent</td>
<td>On $75,000 or part thereof; 3 per cent; in excess of $75,000, 6 per cent</td>
<td>$1,000</td>
<td>$5,000</td>
<td>$15,000</td>
<td>$25,000 or part thereof; 2 per cent</td>
</tr>
<tr>
<td>Kansas</td>
<td>On $15,000 or less; 1 per cent</td>
<td>On amounts in excess of $25,000 up to $50,000, 2 per cent</td>
<td>$75,000</td>
<td>$120,000</td>
<td>$180,000</td>
<td>$100,000 or part thereof; 3 per cent</td>
</tr>
<tr>
<td>Kentucky</td>
<td>On $15,000 or less; 1 per cent</td>
<td>On amounts in excess of $25,000 up to $50,000, 2 per cent</td>
<td>$75,000</td>
<td>$125,000</td>
<td>$150,000</td>
<td>$100,000 or part thereof; 3 per cent</td>
</tr>
<tr>
<td>Louisiana</td>
<td>On $15,000 or less; 1 per cent</td>
<td>On amounts in excess of $25,000 up to $50,000, 2 per cent</td>
<td>$75,000</td>
<td>$125,000</td>
<td>$150,000</td>
<td>$100,000 or part thereof; 3 per cent</td>
</tr>
</tbody>
</table>

By State treasurer for use of the State. If paid within 1 year, interest at legal rate charged.
<table>
<thead>
<tr>
<th>STATE</th>
<th>Classification of beneficiaries for taxing purposes</th>
<th>Exemptions: Purposes for which, and amounts to individual beneficiaries, allowed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maine</td>
<td>1. Husband, wife, father, mother, child, adopted child, or adoptive parent, other lineal ancestor or descendant, wife or widow of a son or husband of a daughter, of decedent. 2. Brother, sister, uncle, aunt, nephew, niece, or cousin of decedent. 3. All others.</td>
<td>Public, educational, charitable, religious, or benevolent purposes. Class 1, husband, wife, father, mother, child, adopted child, or adoptive parent, $10,000, others, $500. Class 2, $500. Class 3, $500.</td>
</tr>
<tr>
<td>Maryland</td>
<td>1. All beneficiaries other than father, mother, husband, wife, child, or lineal descendant of decedent.</td>
<td>Father, mother, husband, wife, child or lineal descendant of decedent, not taxed. Class 1, $500.</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>1. Husband, wife, father, mother, child, adopted child, or adoptive parent, or grandchild of decedent. 2. Lineal ancestor, except father or mother, lineal descendant except child or grandchild, lineal descendant of adopted child, lineal ancestor of adoptive parent, wife or widow of a son or husband of a daughter of decedent. 3. Brother, sister, half brother or sister, nephew, niece, stepchild or stepparent, of decedent. 4. All others.</td>
<td>Public, charitable, educational, or religious purposes. Father, mother, husband, wife, child, adopted child, or adoptive father or mother, $10,000; all others, $1,000.</td>
</tr>
</tbody>
</table>

**Tax rates.**

- **On amounts not exceeding $50,000:**
  - Class 1, 1 per cent; Class 2, 4 per cent; Class 3, 5 per cent.
  - On $50,000 to $100,000: Class 1, 14 per cent; Class 2, 44 per cent; Class 3, 6 per cent.
  - In excess of $100,000: Class 1, 2 per cent; Class 2, 6 per cent; Class 3, 7 per cent.

- **Class 1, 5 per cent on each $100 of clear value.**

**Collection and distribution of tax, discounts allowed, and interest chargeable.**

- By State treasurer for use of the State. If not paid within 2 years, interest at 6 per cent per annum charged.
- By State treasurer for use of the State, through register of wills who retains 12.5 per cent of tax as commission and 2 per cent for his clerk. No discount or interest provided.
- By State treasurer for use of the State. If paid within 1 year, 4 per cent discount allowed, if not paid when due, interest at legal rate.
MICHIGAN
1. Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, father or widow of a son, husband of a daughter, adopted or mutually acknowledged child, lineal descendants of decedent.
2. All others.

MINNESOTA
1. Wife or lineal issue of decedent
2. Husband, lineal ancestor, adopted or mutually acknowledged child or lineal issue of such child.
3. Brother or sister of parents of decedent.
4. Brother or sister of grandparents of decedent.
5. All others.

MISSOURI
1. Husband, wife, or lineal descendants or ancestors of decedent, legally adopted child or lineal descendants of such child, child born in lawful wedlock.
2. All others.

PUBLIC, library, benevolent, charitable, educational, religious, cemetery, and scientific purposes. Class 1, widow, $5,000; others, $2,000. Class 2, $100.

Primary: On amounts not exceeding $50,000—Class 1, 1 per cent; Class 2, 5 per cent; but when transfer is to collateral relations or strangers to the blood who are aliens not residing in the United States or any corporation not chartered under laws of United States or any State, tax is 2 1/2 per cent on all amounts. Secondary: On amounts of $50,000 to $500,000, 2 times primary rates; over $500,000, 3 times primary rates.

Public, religious, charitable, scientific, literary, or educational purposes including encouragement of art and prevention of cruelty to children and animals. Classes 1 and 2, except lineal ancestors, $10,000; lineal ancestors, $4,000. Class 3, $1,000. Class 4, $250. Class 5, $100.

Primary: On amounts not exceeding $15,000—Class 1, 1 per cent; Class 2, 14 per cent; Class 3, 2 per cent; Class 4, 3 per cent; Class 5, 5 per cent; Class 6, $500.

Secondary: Over $15,000 to $20,000, 2 times primary rates; $20,000 to $50,000, 3 times; $50,000 to $100,000, 4 times; in excess of $100,000, 5 times primary rates.

Tax on right to transfer: On estates valued at more than $25,000, one-half of 1 per cent.

Primary: On amounts not exceeding $25,000—Class 1, 1 per cent; Class 2, 5 per cent; on $25,000 to $50,000, Class 3, 3 per cent; on $50,000 to $100,000, Class 4, 3 per cent; on $75,000 to $150,000, Class 5, 2 per cent; on $100,000 to $200,000, Class 6, 1 per cent; on $150,000 to $250,000, Class 7, 1 per cent; on $250,000 to $1,000,000, Class 8, 0.25 per cent. On excess of $1,000,000: Class 1, 1 per cent. On excess of $1,000,000: Class 2, 0.75 per cent.

By county treasurer for State. Used for educational purposes and payment of the State debt. If paid within 1 year, 5 per cent discount allowed; if not paid within 18 months, interest at 8 per cent charged.

By State treasurer for State uses but in case of estates of resident decedents, 10 per cent is returned to county from which received; in case of estates of nonresident decedents, State retains entire amount. If not paid within 1 year, interest at 7 per cent charged except in case of unavoidable delay when 6 per cent is charged.

By State tax commission for use of the State. If paid within 6 months, 4 per cent discount allowed; if not paid within 9 months, interest at 8 per cent per annum charged except in case of unavoidable delay when 6 per cent is charged.

By State tax commission for use of the State. If paid within 6 months, no interest charged; if not paid, 6 per cent is charged, and after 1 year, 1 per cent per month is added.
### Table I — INHERITANCE OR SUCCESSION TAX LAWS: 1922—Continued.

<table>
<thead>
<tr>
<th>State</th>
<th>Classification of beneficiaries for taxing purposes</th>
<th>Exemptions: Purposes for which, and amounts to individual beneficiaries, allowed</th>
<th>Tax rates</th>
<th>Collection and distribution of tax, discounts allowed, and interest chargeable</th>
</tr>
</thead>
</table>
| Montana        | 1. Husband, wife, lineal issue, lineal ancestor of decedent, or any adopted or mutually acknowledged child, or lineal issue of such child.   | Public, religious, charitable, or educational purposes  
2. Brother or sister or their descendants, of decedent, or wife or widow of son or husband of a daughter of decedent.  
3. Brother or sister, or their descendants, of father or mother of decedent.  
4. Brother or sister, or their descendants, of grandfather or grandmother of decedent.  
5. All others. | **Primary** on amounts not exceeding $25,000  
Class 1, 1 per cent; Class 2, 2 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent  
**Secondary** on amounts exceeding $25,000 up to $50,000, 2 times primary rates; $50,000 to $100,000, 3 times; $100,000 to $500,000, 4 times, in excess of $500,000, 5 times primary rates, but no tax may exceed 15 per cent of amount transferred to any beneficiary. | By State or county treasurer, 90 per cent for use of the State and 10 per cent for county school fund. If paid within 1 year, 5 per cent discount allowed; if not paid, 10 per cent per annum charged except in case of unavoidable delay when 6 per cent interest is charged. |
| Nebraska       | 1. Father, mother, husband, wife, child, brother, sister, wife or widow of a son, husband of a daughter, adopted child, or lineal descendant.  
2. Uncle, aunt, niece, nephew, or lineal descendant of same.  
3. All others. | Public, educational, religious, cemetery and charitable purposes. Property to be used exclusively by agricultural and horticultural societies.  
Class 1, $10,000. Class 2, $250.  
Class 3, $100.  
Class 4, $50.  
Class 5, $25. | **Primary** on amounts up to $5,000, 1 per cent; Class 2, 2 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent.  
**Secondary** on amounts exceeding $5,000 up to $25,000, 2 times primary rates; $25,000 to $50,000, 2 times primary rates; $50,000 to $100,000, 3 times; $100,000 to $250,000, 4 times; $250,000 to $500,000, 5 times primary rates, but no tax may exceed 15 per cent of amount transferred to any beneficiary. | By county treasurer. Used for permanent Improvement of county roads. If not paid within 1 year, interest at 7 per cent per annum charged. |
| Nevada         | 1. Husband, wife, lineal issue or lineal ancestor of adopted child of decedent.  
2. Brother or sister or a descendant of either, wife or widow of a son, or husband of a daughter of decedent.  
3. Brother or sister of father or mother, or descendant of either.  
4. Brother or sister of grandchild or grandparent, or descendant of either, of decedent.  
5. All others. | Public, religious, charitable, cemetery, or educational purposes. Class 1, widow of decedent. Class 2, $10,000. Class 3, $250. Class 4, $50. Class 5, $25. | **Primary** on amounts up to $25,000, 1 per cent; Class 2, 2 per cent; Class 3, 3 per cent; Class 4, 4 per cent; Class 5, 5 per cent.  
**Secondary** on amounts exceeding $25,000 up to $50,000, 2 times primary rates; $50,000 to $100,000, 3 times; $100,000 to $250,000, 4 times, in excess of $250,000, 5 times primary rates, but no tax may exceed 15 per cent of amount transferred to any beneficiary. | By State treasurer. Twenty per cent credited to county general fund, 10 per cent to State school fund, 10 per cent to State general fund. If paid within 6 months, 5 per cent discount allowed. At 10 per cent paid within 12 months. |
| New Hampshire  | 1. Father, mother, husband, wife, lineal descendant, adopted child, lineal descendant of adopted child, wife or widow of a son or husband of a daughter of decedent.  
2. All others. | Public, educational, religious, cemetery, or charitable purposes. Class 1, husband, wife, and others 21 years of age, $10,000. | **Primary** on amounts up to $25,000, 1 per cent; $25,000 to $50,000, 2 per cent; $50,000 to $100,000, 3 per cent; $100,000 to $250,000, 4 per cent in excess of $250,000, 5 per cent.  
**Secondary** on amounts transferred to any beneficiary. | By State treasurer for use of the State. If paid within 6 months, 2 per cent discount allowed. If not paid within due, interest at 10 per cent charged. |
<table>
<thead>
<tr>
<th>State</th>
<th>1. Husband, wife, child or lineal descendants of deceased, adopted child and lineal descendants of such child.</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Jersey</td>
<td>2. Father, mother, brother, sister, wife or widow of son, husband of daughter, church, hospitals and orphan asylums, public libraries, Bible and tract societies, religious, benevolent and charitable institutions and organizations.</td>
</tr>
<tr>
<td></td>
<td>3. All others.</td>
</tr>
<tr>
<td>New Mexico</td>
<td>1. Parents, lineal descendants, legally adopted child or lineal descendants of such child, wife or widow of a son, husband of a daughter, brother or sister or their descendants, of decedent.</td>
</tr>
<tr>
<td></td>
<td>2. Brother, sister, wife or widow of a son, husband of a daughter or mutually acknowledged child, of decedent.</td>
</tr>
<tr>
<td></td>
<td>3. All others.</td>
</tr>
<tr>
<td>New York</td>
<td>1. Father, mother, husband, wife, child or adopted child, of decedent, and lineal descendants of foregoing.</td>
</tr>
<tr>
<td></td>
<td>2. Brother, sister, wife or widow of a son, husband of a daughter or mutually acknowledged child, of decedent.</td>
</tr>
<tr>
<td></td>
<td>3. All others.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>1. Lineal issue or ancestor, adopted child, mutually acknowledged child, husband or wife, son-in-law, daughter-in-law, or stepchild, of decedent.</td>
</tr>
<tr>
<td></td>
<td>2. Brother or sister or their descendants, uncle or aunt, of decedent.</td>
</tr>
<tr>
<td></td>
<td>3. All others.</td>
</tr>
<tr>
<td></td>
<td><strong>Public purposes.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Class 2:</strong> On amounts exceeding $50,000 and not exceeding $100,000.</td>
</tr>
<tr>
<td></td>
<td><strong>Class 3:</strong> All others.</td>
</tr>
<tr>
<td></td>
<td><strong>Public purposes:</strong> also gifts of paintings, pictures, books, engravings, bronze, curios, bric-a-brac, arms and armor, and collections of articles of beauty or interest to any corporation or institution in State for free exhibition and public benefit.</td>
</tr>
<tr>
<td></td>
<td><strong>Public purposes:</strong> also gifts of paintings, pictures, books, engravings, bronze, curios, bric-a-brac, arms and armor, and collections of articles of beauty or interest to any corporation or institution in State for free exhibition and public benefit.</td>
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<td><strong>Public purposes:</strong> also gifts of paintings, pictures, books, engravings, bronze, curios, bric-a-brac, arms and armor, and collections of articles of beauty or interest to any corporation or institution in State for free exhibition and public benefit.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Class 1</th>
<th>Class 2</th>
<th>Class 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>$10,000</td>
<td>$15,000</td>
</tr>
</tbody>
</table>

**By State treasurer for use of the State.** If not paid within 1 year, interest at 10 per cent charged except in case of unavoidable delay when 6 per cent is charged.

**By State treasurer for use of the State.** Interest at 18 per cent per annum from date of accrual until paid, charged.

**By county treasurer or State tax commission for use of the State.** If paid within 6 months, 5 per cent discount allowed; if not paid within 18 months, interest at 18 per cent per annum charged except in case of unavoidable delay.

**By clerks of county superior courts, for use of the State.** Clerks receive commissions for collection ranging from one-half of 1 per cent to 2 per cent, not to exceed $1,000 in any one year. If paid within 6 months, 3 per cent discount allowed; if not paid within 1 year, interest at 5 per cent charged for first year and 10 per cent thereafter.
<table>
<thead>
<tr>
<th>STATE</th>
<th>Classification of beneficiaries for tax purposes</th>
<th>Exemptions, purposes for which, and amounts to individual beneficiaries, allowed</th>
<th>Tax rates</th>
<th>Collection and distribution of tax, discounts allowed, and interest chargeable</th>
</tr>
</thead>
</table>
| NORTH DAKOTA | 1. Husband, wife, lineal issue, lineal ancestor, adopted or mutually acknowledged child, of decedent.  
2. Brother or sister or their descendants, wife or widow or husband of a daughter, of decedent.  
3. Brother or sister of father or mother of decedent, or their descendants.  
4. Brother or sister of grandfather or grandmother of decedent, or their descendants.  
5. All others. | Public, religious, charitable, and educational purposes. Class 1, husband or wife of decedent, $10,000; minor child, $5,000; others, $2,000. Class 2, $500. Class 3, $250. | Primary. On amounts not exceeding $15,000: Class 1, 1 percent; Class 2, 1 percent; Class 3, 4 percent; Class 4, 5 percent. Secondary. On excess of $15,000 to $30,000, 1.5 times primary rates; $30,000 to $50,000, 2 times; $50,000 to $100,000, 2.5 times; $100,000 to $200,000, 3 times; $200,000 to $500,000, 3.5 times; in excess of $500,000, 4 times primary rates. | By county treasurers or State treasurer. Fifty per cent retained by county, balance by State for general expenses, but if estate is settled outside State or property is in more than one county, State retains entire tax. If not paid within 1 year, interest at 10 per cent per annum charged except in case of unavoidable delay when 6 per cent is charged. |
| OHIO | 1. Wife or minor child of decedent.  
2. Father, mother, husband, adult child, or other lineal descendants of decedent, or legally adopted child or lineal descendant of such child.  
3. All others. | Public, religious, charitable, educational and similar purposes. Class 1, $5,000. Class 2, $3,500. Class 3, $500. | On amounts of $25,000 or less: Class 1, 1 percent; Class 2, 1.5 percent; Class 3, 7 percent. On $25,000 to $100,000: Class 1, 2 percent; Class 2, 6 percent; Class 3, 8 percent. On $100,000 to $200,000: Class 1, 3 percent; Class 2, 7 percent; Class 3, 9 percent. On amounts in excess of $200,000: Class 1, 4 percent; Class 2, 8 percent; Class 3, 10 percent. | By local collectors. Fifty per cent retained for use of municipality or township in which collected, one-half to be applied to sinking fund, remaining 25 per cent credited to general fund of State. If paid within 1 year, 1 per cent per month discount allowed, if not paid within 1 year, interest at 8 per cent charged except in case of unavoidable delay when 5 per cent is charged. |
| OKLAHOMA | 1. Husband, wife, lineal issue, lineal ancestor, adopted or mutually acknowledged child, of decedent.  
2. Brother, sister, wife, or widow of a son or husband of a daughter, of decedent.  
3. All others. | Public, religious, charitable, educational and similar purposes. Class 1, widow, $15,000; child, $10,000; others, $2,000. Class 2, $1,000. Class 3, $500. | On amounts not exceeding $25,000: Class 1, 1 percent; Class 2, 1.5 percent; Class 3, 4 percent. On $25,000 to $50,000: Class 1, 2 percent; Class 2, 6 percent; Class 3, 8 percent. On $50,000 to $100,000: Class 1, 3 percent; Class 2, 7 percent; Class 3, 9 percent. On amounts in excess of $100,000: Class 1, 4 percent; Class 2, 8 percent; Class 3, 10 percent. | By State treasurer for use of State. If not paid within 1 year, interest at 10 per cent per annum charged. |
**OREGON**
1. Parent, grandparent, husband, wife, child or any lineal descendent of decedent.
2. Brother, sister, uncle, aunt, nephew, or niece, or any lineal descendants of such.
3. All others.

**PENNSYLVANIA**
1. Father, mother, husband, wife, children, and lineal descendants born in lawful wedlock, legally adopted and illegitimate children, children of a former husband or wife, wife or widow of a son, of decedent.
2. All others.

**RHODE ISLAND**
1. Grandparent, parent, husband, wife, children, and lineal descendants born in lawful wedlock of decedent, or any lineal descendant born in lawful wedlock.
2. All others.

**SOUTH CAROLINA**
1. Husband, wife, minor child, minor grandchild, adult children, and lineal descendants other than those named in Class 1, brother, sister, uncle, aunt, nephew, niece, wife or widow of a son, or husband of a daughter, of decedent.
2. Lineal ancestors or descendants other than those named in Class 1, brother, sister, uncle, aunt, nephew, niece, wife or widow of a son, or husband of a daughter, of decedent.
3. All others.

### Public, benevolent, charitable, and educational purposes.
- **Class 1:** On amounts not exceeding $25,000, 1 per cent; $25,000 to $50,000, 1½ per cent; $50,000 to $100,000, 2 per cent; $100,000 to $300,000, 3 per cent; $300,000 to $500,000, 4 per cent; $500,000 to $1,000,000, 5 per cent; in excess of $1,000,000, 10 per cent.
- **Class 2:** On amounts not exceeding $3,000, 1 per cent; $3,000 to $5,000, 2 per cent; $5,000 to $10,000, 4 per cent; $10,000 to $30,000, 7 per cent; $30,000 to $50,000, 10 per cent; in excess of $50,000, 15 per cent.
- **Class 3:** On amounts not exceeding $500, 2 per cent; $500 to $1,000, 4 per cent; $1,000 to $3,000, 6 per cent; $3,000 to $10,000, 10 per cent; in excess of $10,000, 15 per cent.

### Public purposes: Estates valued at less than $250.
- **Class 1:** 2 per cent; **Class 2:** 10 per cent.

### Tax on right to transfer: One-half of 1 per cent.
- On amounts not exceeding $5,000.
- On amounts exceeding $5,000, one-half of 1 per cent; $50,000 to $250,000, 1 per cent; $250,000 to $500,000, 1½ per cent; $500,000 to $750,000, 2 per cent; $750,000 to $1,000,000, 3 per cent; in excess of $1,000,000, 3 per cent.
- On amounts not exceeding $50,000, 5 per cent; $50,000 to $250,000, 6 per cent; $250,000 to $1,000,000, 7 per cent; in excess of $1,000,000, 8 per cent.

### By State treasurer for use of the State.
- If paid within 3 months, 4 per cent discount allowed; if not paid within 9 months, interest at 8 per cent per annum charged.

### By State treasurer for use of the State.
- If paid within 1 year, interest at 12 per cent per annum charged.

### By State treasurer for use of the State.
- If paid within 6 months, 4 per cent discount allowed; if not paid within 9 months, interest at 8 per cent per annum charged except in case of unavoidable delay when 6 per cent is charged.

### By State treasurer for use of the State.
- If paid within 1 year, interest at 7 per cent per annum for first year and 10 per cent thereafter, is charged.
<table>
<thead>
<tr>
<th>STATE</th>
<th>Classification of beneficiaries for taxing purposes</th>
<th>Exemptions: Purposes for which, and amounts to individual beneficiaries, allowed.</th>
<th>Tax rates.</th>
<th>Collection and distribution of tax, discounts allowed, and interest chargeable.</th>
</tr>
</thead>
</table>
| **SOUTH DAKOTA** | 1. Wife or lineal issue of decedent  
2. Husband, lineal ancestor or any adopted or mutually acknowledged child of decedent, lineal issue of such child.  
3. Brother or sister and their descendants, wife or widow of a son, husband of a daughter, of decedent.  
4. Father or mother of decedent, and their descendants.  
5. All others. | Public purposes: Property to clear value of $2,500 transferred to public hospital, academy, college, university, seminary of learning, church, or charitable institution  
Class 1, $10,000. Class 2, $1,000 to lineal ancestors, $1,000 to others. Class 3, $500. Class 4, $200. Class 5, $100. | Primary: On amounts not exceeding $15,000:  
Class 1, 1 per cent. Class 2, 2 per cent. Class 3, 3 per cent. Class 4, 4 per cent. Class 5, 5 per cent.  
Secondary: On amounts in excess of $15,000:  
up to $50,000, 2 times primary rates. $50,000 to $100,000, 3 times. $100,000 in excess of $100,000, 4 times primary rates. | By county treasurers under supervision of State tax commission. Ninety per cent credited to general fund of State, balance retained by county. If paid within 1 year, no interest charged; if not paid, interest at 7 per cent charged except in case of unavoidable delay when 6 per cent is charged. |
| **TENNESSEE** | 1. Husband, wife, or direct descendant, legally adopted child, and descendants of decedent.  
2. All others. | Public, religious, educational and hospital purposes. Wife and direct ascendants and descendants, $10,000, all others, $1,000. | Class 1: On amounts not exceeding $25,000, 1 per cent. On next $25,000, 1 per cent. On next $100,000, 1 per cent. On next $100,000, 1 per cent. On amounts exceeding $25,000, 5 per cent. On next $50,000, 5 per cent. On next $50,000, 7 per cent. On next $50,000, 8 per cent. On next $50,000, 9 per cent. On amounts in excess of $250,000, 10 per cent. | By clerk of county court for general use of the State. If paid within 6 months, 5 per cent discount allowed; if not paid within 1 year, interest at 6 per cent is charged except in case of unavoidable delay. |
| **TEXAS** | 1. Lineal ascendant, brother or sister and their lineal descendants of decedent.  
2. Uncle, aunt and their lineal descendants.  
3. All others. | Public, religious, charitable and educational purposes. All transfers to father, mother, husband, wife, or direct lineal descendants of decedent. Class 1, $2,000. Class 2, $1,000. Class 3, $500. | On amounts not exceeding $10,000:  
Class 1, 2 per cent. Class 2, 3 per cent. Class 3, 4 per cent. Class 4, 5 per cent.  
On amounts in excess of $10,000 to $25,000:  
Class 1, 3 per cent. Class 2, 4 per cent. Class 3, 5 per cent. Class 4, 6 per cent. Class 5, 7 per cent.  
On amounts in excess of $25,000 to $50,000:  
Class 1, 4 per cent. Class 2, 5 per cent. Class 3, 6 per cent. Class 4, 7 per cent. Class 5, 8 per cent.  
On amounts in excess of $50,000:  
Class 1, 5 per cent. Class 2, 6 per cent. Class 3, 7 per cent. Class 4, 8 per cent. Class 5, 9 per cent. | By State treasurer for use of the State. If not paid within 1 year, a penalty of 2 per cent per month for first 10 months and 4 per cent per month thereafter is imposed. |
| **UTAH** | 1. All beneficiaries. | All beneficiaries, $10,000. | On amounts between $10,000 and $25,000, 3 per cent. On amounts in excess of $25,000, 5 per cent. | By State treasurer for use of the State. If not paid within 1 year, interest at 8 per cent is charged. |
| **VERMONT** | 1. Husband, wife, child, father, mother, or grandchild of decedent, adopted child, stepchild, child of such. | Public, religious, cemetery, charitable, and educational purposes. Requests to maintain family burial lot. | Class 1: On amounts not exceeding $25,000, 1 per cent. On amounts in excess of $25,000:  
Class 2, 2 per cent. Class 3, 3 per cent. Class 4, 4 per cent. Class 5, 5 per cent.  | By State treasurer for use of the State. Interest at legal rate charged from date when tax is due. |
Inheritance or Succession Tax Laws

**Virginia**

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Brother, sister, nephew or niece of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Brother, sister, nephew or niece of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Brother or sister of decedent.
3. Beneficiaries further removed in relationship to decedent than brother or sister.
4. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Brother or sister of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.

1. Husband, wife, lineal ancestor or descendant of decedent.
2. Adopted child or stepchild, or other lineal descendant of decedent.
3. All others.
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</tr>
</thead>
<tbody>
<tr>
<td>WYOMING</td>
<td>1. Father, mother, husband, wife, child, brother, sister, wife, or widow of a son husband of a daughter, adopted child, or lineal descendant of decedent. 2. All others.</td>
<td>Public, religious, charitable, benevolent, or educational purposes. Class 1, $10,000. Class 2, $500.</td>
<td>Class 1, 2 per cent. Class 2, 5 per cent.</td>
<td>By State Inheritance tax commissioner. Tax credited to inheritance tax fund, if payment exceeds $10,000, all in excess of $5,000 is transferred to general fund of State. If paid within 1 year, 5 per cent discount allowed, if not paid, interest at 8 per cent per annum is charged.</td>
</tr>
<tr>
<td>State</td>
<td>Exemptions allowed individual taxpayers</td>
<td>Rates</td>
<td>Collection and distribution of tax</td>
<td></td>
</tr>
<tr>
<td>---------------</td>
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<td></td>
</tr>
<tr>
<td>Delaware</td>
<td>Single, $1,000; married person or head of family, $2,000.</td>
<td>On net income not exceeding $3,000, 1 per cent; $3,000 to $10,000, 2 per cent; in excess of $10,000, 3 per cent.</td>
<td>Collected by State school tax department. Used for school purposes.</td>
<td></td>
</tr>
<tr>
<td>Massachusetts</td>
<td>From tax on intangible personal property, $300. If total income from all sources does not exceed $600, or $1,200 in case of husband and wife living together. From tax on income from other sources, all taxpayers, $2,000; husband or wife with whom taxpayer lives, $300 additional; each dependent child under 18 years, $250.</td>
<td>On income from intangible property, 6 per cent; from annuities, 1½ per cent; from professions, employments, trades, etc., 1½ per cent; from sales of intangible personal property, 3 per cent.</td>
<td>Commissioner of taxation through district tax assessors. Distributed to cities, towns and districts in which collected in percentages based upon average amount of taxes that would be produced from a tax on personal property.</td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>All taxpayers, $2,500.</td>
<td>5 mills on each dollar of income.</td>
<td>County collectors. Credited to general revenue fund of State.</td>
<td></td>
</tr>
<tr>
<td>Missouri</td>
<td>Single, $1,000; husband and wife living together or head of family, $2,000; each dependent child, $200.</td>
<td>1 per cent on all amounts.</td>
<td>Collectors of revenue and city treasurers. Credited to general revenue fund of State.</td>
<td></td>
</tr>
<tr>
<td>New York</td>
<td>Single, $1,000; head of family or unmarried person living with husband or wife, $2,000; each dependent child under 18 years or other person incapable of self-support, $250.</td>
<td>On income not exceeding $19,000, 1 per cent; $19,000 to $50,000, 2 per cent; in excess of $50,000, 3 per cent.</td>
<td>State tax commission through local agents. 50 per cent of tax is credited to general fund of State; 50 per cent to counties in proportion to assessed valuation of real property in each. Amount credited to counties is further distributed among cities and towns in proportion to assessed valuation of real property in each. A town may distribute not to exceed one-third of its share to school districts; balance used for general town purposes.</td>
<td></td>
</tr>
<tr>
<td>North Carolina</td>
<td>Single, $1,000; married man with wife living with him or widow or widower having minor child or children, $2,000; each dependent under 18 years or incapable of self-support, $200.</td>
<td>Individual income not exceeding $2,500, 1 per cent; $2,500 to $5,000, 1½ per cent; $5,000 to $7,500, 2 per cent; $7,500 to $10,000, 2½ per cent; in excess of $10,000, 3 per cent.</td>
<td>Commissioner of revenue. Credited to general revenue fund of State.</td>
<td></td>
</tr>
<tr>
<td>North Dakota</td>
<td>Single, $1,000; head of family, $1,000 additional, and $200 for each dependent person more than one.</td>
<td>On &quot;earned&quot; income, not exceeding $1,000, one-fourth of 1 per cent; on each additional $1,000 up to $20,000, one-fourth of 1 per cent; on $20,000 to $30,000, 6 per cent; on $30,000 to $10,000, 8 per cent; in excess of $40,000, 10 per cent. On &quot;unearned&quot; income, one-half of 1 per cent on first $1,000, and one-half of 1 per cent on each additional $1,000 up to $10,000; on $10,000 to $20,000, 6 per cent; on $20,000 to $30,000, 8 per cent; in excess of $30,000, 10 per cent.</td>
<td>State treasurer. Credited to general fund of State.</td>
<td></td>
</tr>
<tr>
<td>STATE</td>
<td>Exemptions allowed individual taxpayers</td>
<td>Rates</td>
<td>Collection and distribution of tax</td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>--------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>OKLAHOMA</td>
<td>Single, $3,000; husband and wife living together, $1,000; each child under 18 years, $500; each child while engaged in acquiring education, $500 additional; each other person dependent upon taxpayer, $200</td>
<td>On first $10,000 in excess of exemptions, 7½ mills on the dollar, on next $15,000, 15 mills; on all additional amounts, 20 mills.</td>
<td>State treasurer. Credited to general fund of State.</td>
<td></td>
</tr>
<tr>
<td>SOUTH CAROLINA</td>
<td>State has adopted provisions of Federal income tax law.</td>
<td>One-third of rates under Federal income tax law.</td>
<td>State treasurer through state tax commission. Credited to general fund of State.</td>
<td></td>
</tr>
<tr>
<td>VIRGINIA</td>
<td>Single, $1,000; husband and wife living together, $2,000, each additional person dependent upon taxpayer, $200</td>
<td>On incomes not exceeding $3,000, 1 per cent, in excess of $3,000, 2 per cent.</td>
<td>County and city treasurers. Credited to general fund of State.</td>
<td></td>
</tr>
<tr>
<td>WISCONSIN</td>
<td>Single, $800; husband and wife living together, $2,200; each child under 18 years and each other person dependent upon taxpayer for support, $200; Deduction, to all taxpayers, for amount paid as tax on personal property.</td>
<td>Individual incomes, first $1,000, 1 per cent, second, 1½ per cent, third, 1½ per cent, fourth, 1½ per cent; fifth, 2 per cent; sixth, 2½ per cent; seventh, 3 per cent; eighth, 3½ per cent; ninth, 4 per cent; tenth, 4½ per cent; eleventh, 5 per cent; twelfth, 5½ per cent; additional amounts, 6 per cent. Net incomes of corporations, first $1,000, 2 per cent; second, 2½ per cent; third, 3 per cent; fourth, 3½ per cent; fifth, 4 per cent; sixth, 5 per cent; seventh and all additional amounts in excess of $7,000, 6 per cent.</td>
<td>City, town and village treasurers 10 per cent credited to State; 20 per cent to county, and 70 per cent to city, town or village in which collected. Used for general expenses except in cities of first class a certain amount must be credited to the firemen's pension fund.</td>
<td></td>
</tr>
<tr>
<td>STATE</td>
<td>State or subdivision levying poll tax or requiring labor on roads</td>
<td>Classes of persons subject to poll tax or road labor.</td>
<td>Tax rates; road labor required; commutation.</td>
<td>Distribution of tax.</td>
</tr>
<tr>
<td>----------</td>
<td>---------------------------------------------------------------</td>
<td>-----------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>ALABAMA</td>
<td>1. State</td>
<td>1. All inhabitants between 21 and 45 years of age.</td>
<td>1 $1.50 per annum</td>
<td>1 Distributed by State among counties, townships and school districts in which collected, for school purposes.</td>
</tr>
<tr>
<td></td>
<td>2. Counties of less than 150,000 population</td>
<td>2. All able-bodied males between 18 and 45 years of age.</td>
<td>2. Not to exceed 10 days annually on county public roads; may be commuted by payment of not exceeding $10 per annum.</td>
<td>2. Receipts credited to road fund.</td>
</tr>
<tr>
<td></td>
<td>3. Municipalities</td>
<td>3. Able-bodied adult male inhabitants who have resided in municipality 5 months or more.</td>
<td>3. Not to exceed $2 per annum</td>
<td>3. Used for road or street purposes.</td>
</tr>
<tr>
<td>ARIZONA</td>
<td>1 County</td>
<td>1. Male inhabitants between 21 and 60 years.</td>
<td>1. $2.50 per annum</td>
<td>1. Credited to county school fund.</td>
</tr>
<tr>
<td></td>
<td>2. County (at large)</td>
<td>2. Same.</td>
<td>2. $3 per annum</td>
<td>2. Credited to county road fund.</td>
</tr>
<tr>
<td></td>
<td>3. Incorporated cities and towns.</td>
<td>3. All able-bodied males between 21 and 60 years</td>
<td>3 $2 per annum</td>
<td>3. Used for streets and sidewalks only.</td>
</tr>
<tr>
<td>ARKANSAS</td>
<td>1. County</td>
<td>1. All males over 21 years of age.</td>
<td>1. $1 per annum</td>
<td>1. Credited to county school fund and apportioned among school districts.</td>
</tr>
<tr>
<td>CALIFORNIA</td>
<td>1. State</td>
<td>1. Alien male inhabitants between 21 and 60 years of age.</td>
<td>1. $10 per annum</td>
<td>1. Credited to unapportioned county school fund of county or city and county in which collected.</td>
</tr>
<tr>
<td>COLORADO</td>
<td>1. Road districts.</td>
<td>1. Able-bodied males between 21 and 50 years</td>
<td>1. $3 per annum in lieu thereof 2 days' work of 8 hours each or 8 hours work with team, on district public highways</td>
<td>1. Used for public road purposes, district treasurer receives 10 per cent commission for collection</td>
</tr>
<tr>
<td>CONNECTICUT</td>
<td>1. State and towns.</td>
<td>1. All persons between 21 and 60 years of age.</td>
<td>1. $2 per annum</td>
<td>1. Used for State and town purposes.</td>
</tr>
<tr>
<td>DELAWARE</td>
<td>1. County</td>
<td>1. Male citizens of county 21 years of age or over.</td>
<td>1. Not less than 25 cents nor more than $1.25 per annum.</td>
<td>1. Credited to general fund of county.</td>
</tr>
<tr>
<td>FLORIDA</td>
<td>1. County</td>
<td>1. Every male resident between 21 and 65 years of age.</td>
<td>1. Not more than 6 days labor, annually, on roads which may be commuted by payment of $5.1.</td>
<td>1. Credited to county school fund.</td>
</tr>
<tr>
<td></td>
<td>2. County except in incorporated municipalities</td>
<td>2. Able-bodied persons between 21 and 45 years of age, resident in county over 30 days.</td>
<td>2. $1 per annum</td>
<td>2. Receipts credited to road fund.</td>
</tr>
</tbody>
</table>
**Table III.—Poll Taxes and Fixed Sums of Money or Limited Amount of Labor on Public Roads Required of Certain Classes of Persons, Laws Relating To: 1922—Continued.**

<table>
<thead>
<tr>
<th>State</th>
<th>State or subdivision levying poll tax or requiring labor on roads.</th>
<th>Classes of persons subject to poll tax or road labor.</th>
<th>Tax rates, road labor required; commutation</th>
<th>Distribution of tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Georgia</strong></td>
<td>1. County and subdivisions</td>
<td>1. All persons between 21 and 60 years of age</td>
<td>1. $1 per annum..................................</td>
<td>1. Used for purposes of elementary education</td>
</tr>
<tr>
<td></td>
<td>2. County and municipalities.</td>
<td>2. Able-bodied males between 21 and 50 years of age.</td>
<td>2. Not more than 6 days labor on roads which may be commuted by payment of not more than $2 per day for number of days labor required.</td>
<td>2. Receipts credited to road fund</td>
</tr>
<tr>
<td><strong>Idaho</strong></td>
<td>1. County</td>
<td>1. Able-bodied males between 21 and 50 years of age</td>
<td>1. Not exceeding $1 per annum..................</td>
<td>1. Used highway purposes; 75 per cent of amount collected in a municipality or county if the municipality is included within a highway district in which case 20 per cent is apportioned to the road fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2. Receipts credited to road fund</td>
</tr>
<tr>
<td><strong>Illinois</strong></td>
<td>Road districts</td>
<td>1. Able-bodied citizens between 21 and 50 years of age</td>
<td>1. Not less than $1 nor more than $3..</td>
<td>1. Used for road purposes</td>
</tr>
<tr>
<td></td>
<td>2. County and municipalities.</td>
<td>2. Same...</td>
<td>2. Amounts fixed by county council and municipal authorities.</td>
<td>2. Used for county and municipal general expenses.</td>
</tr>
<tr>
<td><strong>Iowa</strong></td>
<td>1. County</td>
<td>1. Male residents over 21 years of age.</td>
<td>1. $50 cents per annum..........................</td>
<td>1. Credited to county general fund</td>
</tr>
<tr>
<td></td>
<td>2. Townships</td>
<td>2. Able-bodied male citizens between 21 and 45 years of age.</td>
<td>2. Not to exceed $2 or in lieu thereof 2 days labor on roads.</td>
<td>2. Credited to township road fund</td>
</tr>
<tr>
<td></td>
<td>3. Cities and towns.</td>
<td>3. Same...</td>
<td>3. Not to exceed $3.............................</td>
<td>3. Used for municipal purposes</td>
</tr>
<tr>
<td><strong>Kansas</strong></td>
<td>1. Townships</td>
<td>1. All males between 21 and 50 years of age. resident in State 30 days or more</td>
<td>1. $5 per annum, may be worked out in labor at $1.50 per day or $3 when team is furnished</td>
<td>1. Credited to public roads fund</td>
</tr>
<tr>
<td></td>
<td>2. Cities of second and third class</td>
<td>2. Able-bodied males between 21 and 50 years of age.</td>
<td>2. Not exceeding $1 per annum...............</td>
<td>2. Credited to general fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3. Credited to road and bridge fund</td>
</tr>
<tr>
<td><strong>Kentucky</strong></td>
<td>1. County</td>
<td>1. All inhabitants</td>
<td>1. Not exceeding $1 per annum.............</td>
<td>1. Credited to school fund.</td>
</tr>
<tr>
<td></td>
<td>2. School districts and subdis-</td>
<td>2. White male inhabitants over 21 years of age.</td>
<td>2. Not exceeding $2, per annum.............</td>
<td>2. Credited to school fund</td>
</tr>
<tr>
<td></td>
<td>districts within counties.</td>
<td>3. Same...</td>
<td></td>
<td>3. Credited to road and bridge fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Able-bodied males between 18 and 50 years of age.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>Parishes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------</td>
<td>--------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LOUISIANA</td>
<td>All residents of State between 21 and 60 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MAINE</td>
<td>Male residents over 21 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MASSACHUSETTS</td>
<td>Male residents over 20 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MICHIGAN</td>
<td>Male residents between 21 and 60 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MINNESOTA</td>
<td>Male residents between 21 and 60 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MISSOURI</td>
<td>Every inhabitant between 21 and 60 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MISSISSIPPI</td>
<td>Male citizens over 21 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied male citizens between 18 and 50 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied male citizens between 21 and 50 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied male citizens between 21 and 45 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MONTANA</td>
<td>Male inhabitants between 21 and 60 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied males between 21 and 45 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Male citizens over 21 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied male citizens between 18 and 50 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied male citizens between 21 and 50 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied male citizens between 21 and 45 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Male inhabitants between 21 and 60 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Able-bodied males between 21 and 45 years of age.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For each category, the table lists the following:
- The state or region
- The level of government or organization
- The specific requirement or payment

Examples:
- LOUISIANA: All residents of State between 21 and 60 years of age.
- MAINE: Male residents over 21 years of age.
- MASSACHUSETTS: Male residents over 20 years of age.
- MICHIGAN: Male residents between 21 and 60 years of age.
- MINNESOTA: Male residents between 21 and 60 years of age.
- MISSOURI: Every inhabitant between 21 and 60 years of age.
- MISSISSIPPI: Male citizens over 21 years of age.
- MONTANA: Male inhabitants between 21 and 60 years of age.

The table also includes notes on how the collected amounts are credited and used, such as:
- Credited to public school fund of parish in which collected.
- Credited to general road fund.
- Credited to county, or separate school district in which collected.
TABLE III.—POW TAKES AND FIXED SUMS OF MONEY OR LIMITED AMOUNT OF LABOR ON PUBLIC ROADS REQUIRED OF CERTAIN CLASSES OF PERSONS, LAWS RELATING TO: 1922—Continued.

<table>
<thead>
<tr>
<th>STATE</th>
<th>State or subdivision levying poll tax or requiring labor on roads.</th>
<th>Classes of persons subject to poll tax or road labor.</th>
<th>Tax rates, road labor required, commutation.</th>
<th>Distribution of tax.</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEBRASKA</td>
<td>1. Road districts, cities and towns</td>
<td>1. Male inhabitants between 21 and 50 years of age.</td>
<td>1. $2.50 per annum in road districts, $3 in cities, and $2 in towns of 1,000 to 5,000 inhabitants, may be commuted by labor on roads and streets.</td>
<td>1. Receipts credited to road or street funds.</td>
</tr>
<tr>
<td>NEVADA</td>
<td>1. County</td>
<td>1. Male residents between 21 and 66 years of age.</td>
<td>1. $3 per annum</td>
<td>1. Credited to county road fund.</td>
</tr>
<tr>
<td>NEW HAMPSHIRE</td>
<td>1. State</td>
<td>1. All inhabitants of State between 21 and 70 years of age.</td>
<td>1. $3 per annum</td>
<td>1. Credited to general fund.</td>
</tr>
<tr>
<td>NEW JERSEY</td>
<td>1. County</td>
<td>1. Males 21 years of age or over</td>
<td>1. $1 per annum</td>
<td>1. Credited to county general fund.</td>
</tr>
<tr>
<td>NEW MEXICO</td>
<td>1. County</td>
<td>1. Able-bodied males 21 years of age or over</td>
<td>1. $1 per annum</td>
<td>1. Credited to school fund.</td>
</tr>
<tr>
<td></td>
<td>2. County</td>
<td>2. Able-bodied males between 21 and 60 years of age.</td>
<td>2 $3 per annum or 3 days' labor on roads.</td>
<td>2. Credited to public road fund.</td>
</tr>
<tr>
<td></td>
<td>3. County</td>
<td>3. Able-bodied males under 60 years of age residing within 5 miles of either side of stream or river causing flood damage</td>
<td>3. Not more than 5 days' labor or $1.50 per day for each day of work required.</td>
<td>3. Credited to county flood fund.</td>
</tr>
<tr>
<td></td>
<td>4 Cities and incorporated towns</td>
<td>4. Able-bodied males between 21 and 60 years of age</td>
<td>4. Not exceeding $1 per annum or a certain amount of labor in lieu thereof.</td>
<td>4. Credited to general fund.</td>
</tr>
<tr>
<td></td>
<td>5. Nonincorporated towns and villages</td>
<td>5. All males over 18 years of age</td>
<td>5. One day's work or $1 in cash</td>
<td>5. Receipts used to keep cleanliness in towns and villages.</td>
</tr>
<tr>
<td>NEW YORK</td>
<td>1. Towns and villages</td>
<td>1. Males between 21 and 70 years of age.</td>
<td>1. $1 per annum, 1 day's labor to remove snow from highways may be required.</td>
<td>1. Credited to general expense fund.</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>1. State, cities, and towns</td>
<td>1. Male inhabitants between 21 and 30 years of age.</td>
<td>1. State not exceeding $2, cities and towns; not exceeding $1 per annum.</td>
<td>1. Credited to general expense fund.</td>
</tr>
<tr>
<td></td>
<td>2. County</td>
<td>2. Males between 21 and 50 years of age.</td>
<td>2. $2 per annum</td>
<td>2. Credited to funds for public schools and support of poor.</td>
</tr>
<tr>
<td></td>
<td>3. County</td>
<td>3. Able-bodied males between 18 and 45 years of age (21 and 45 years in Columbus and Tyrell Counties)</td>
<td>3. Not more than 6 days' (10 days in counties west of Blue Ridge) work on roads, which may be commuted upon payment of $1 for each day's work required.</td>
<td>3. Receipts credited to county road fund.</td>
</tr>
<tr>
<td>State</td>
<td>Category</td>
<td>Definition</td>
<td>Poll Tax Conditions</td>
<td>Credited to Fund</td>
</tr>
<tr>
<td>-------------------</td>
<td>---------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>North Dakota</td>
<td>1. County</td>
<td>All electors...</td>
<td>1. $1 per annum...</td>
<td>1. Credited to common school fund.</td>
</tr>
<tr>
<td></td>
<td>2. Unorganized territory</td>
<td>Males between 21 and 50 years of age...</td>
<td>2. $1.50 per annum or 1 day's labor...</td>
<td>2. Receipts credited to road and bridge fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oklahoma</td>
<td>1. Cities</td>
<td>Able-bodied males between 21 and 60 years of age...</td>
<td>1. Not exceeding $1 per annum...</td>
<td>1. Credited to general fund.</td>
</tr>
<tr>
<td></td>
<td>2. Towns</td>
<td>Males between 21 and 50 years of age...</td>
<td>2. $1 per annum...</td>
<td>2. Credited to general fund.</td>
</tr>
<tr>
<td></td>
<td>3. Townships (road districts)</td>
<td>Males between 21 and 50 years of age...</td>
<td>3. Four days' labor on roads which may be commuted upon payment of $10.</td>
<td>3. Credited to road fund of township road district.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>1. Cities of second class</td>
<td>All residents...</td>
<td>1. $1 per annum...</td>
<td>1. Credited to general fund.</td>
</tr>
<tr>
<td></td>
<td>2. Cities of third class</td>
<td>Male inhabitants 21 years of age or over.</td>
<td>2. $1 per annum...</td>
<td>2. Credited to general fund.</td>
</tr>
<tr>
<td></td>
<td>3. Townships</td>
<td>All persons subject to property tax.</td>
<td>3. $1 per annum, one-half of which may be worked out in road labor.</td>
<td>3. Receipts credited to road fund.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>1. Cities and towns</td>
<td>All persons 21 years of age or over resident in city or town 6 months or longer.</td>
<td>1. $1 per annum...</td>
<td>1. Credited to public school fund.</td>
</tr>
<tr>
<td>South Carolina</td>
<td>1. State</td>
<td>All taxable polls between 21 and 60 years of age...</td>
<td>1. $1 per annum...</td>
<td>1. Credited to school district fund.</td>
</tr>
<tr>
<td></td>
<td>2. County</td>
<td>Residents between 18 and 65 years of age...</td>
<td>2. $1 to $6—varies in different counties...</td>
<td>2. Credited to fund for road and other community purposes.</td>
</tr>
<tr>
<td></td>
<td>3. Cities of 5,000 or more inhabitants,</td>
<td>Male inhabitants between 18 and 50 years of age...</td>
<td>3. Not exceeding 4 days' work on roads and streets which may be commuted upon payment of $3.</td>
<td>3. Receipts credited to road or street fund.</td>
</tr>
<tr>
<td>South Dakota</td>
<td>1. County</td>
<td>All electors in county...</td>
<td>1. $1 per annum...</td>
<td>1. Credited to school districts in proportion to number of children resident therein.</td>
</tr>
<tr>
<td></td>
<td>2. Townships</td>
<td>Males between 21 and 50 years of age...</td>
<td>2. $2 per annum...</td>
<td>2. Credited to road fund.</td>
</tr>
<tr>
<td></td>
<td>3. Cities and towns</td>
<td>Able-bodied male residents between 21 and 50 years of age...</td>
<td>3. One day's labor on roads which may be commuted upon payment of not more than $2.</td>
<td>3. Credited to road fund.</td>
</tr>
<tr>
<td>Tennessee</td>
<td>1. County</td>
<td>Residents between 21 and 50 years of age...</td>
<td>1. $1 per annum...</td>
<td>1. Credited to school fund.</td>
</tr>
<tr>
<td></td>
<td>2. Municipalities</td>
<td>Same...</td>
<td>2. Not exceeding $1 per annum...</td>
<td>2. Credited to general expense fund.</td>
</tr>
<tr>
<td></td>
<td>3. County</td>
<td>Males between 18 and 45 years of age...</td>
<td>3. Labor on roads required for such period as county court fixes; may be commuted at rate of $1.50 per day.</td>
<td>3. Receipts credited to road fund.</td>
</tr>
<tr>
<td>Texas</td>
<td>1. State</td>
<td>Males between 21 and 60 years of age...</td>
<td>1. $1.50 per annum...</td>
<td>1. $1 credited to school fund; 50 cents to general revenue fund.</td>
</tr>
<tr>
<td></td>
<td>2. County</td>
<td>Same...</td>
<td>2. Not exceeding 50 cents...</td>
<td>2. Credited to general revenue fund.</td>
</tr>
<tr>
<td></td>
<td>3. Cities</td>
<td>Males over 21 years of age...</td>
<td>3. Not exceeding $1 per annum...</td>
<td>3. Credited to general revenue fund.</td>
</tr>
<tr>
<td></td>
<td>4. Rural districts</td>
<td>Adult males...</td>
<td>4. Labor on roads required or in lieu thereof payment of $1 per annum.</td>
<td>4. Receipts credited to road fund.</td>
</tr>
<tr>
<td>STATE</td>
<td>Classes of persons subject to poll tax or road labor</td>
<td>Tax rates; road labor required; commutation</td>
<td>Distribution of tax</td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>------------------------------------------------------</td>
<td>---------------------------------------------</td>
<td>---------------------</td>
<td></td>
</tr>
<tr>
<td>Vermont</td>
<td>1. State and subdivisions 1. All inhabitants between 21 and 70 years of age</td>
<td>1. $1 per annum</td>
<td>1. Credited to general revenue fund</td>
<td></td>
</tr>
<tr>
<td>Virginia</td>
<td>1. State 1. All inhabitants 21 years of age or over</td>
<td>1. $1.50 per annum</td>
<td>1. One-third of tax returned to county or city in which collected, balance credited to public free school fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. County and cities 2. All residents</td>
<td>2. Not exceeding $1 per annum</td>
<td>2. Credited to general revenue fund</td>
<td></td>
</tr>
<tr>
<td>Washington</td>
<td>1. County outside of cities and towns 1. Males between 21 and 50 years of age</td>
<td>1. $2 per annum</td>
<td>1. Credited to road fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Cities and towns of third and fourth classes 2. Same</td>
<td>2. Not exceeding $2 per annum, may be worked out in labor on roads</td>
<td>2. Receipts credited to road fund</td>
<td></td>
</tr>
<tr>
<td>West Virginia</td>
<td>1. County 1. Males over 21 years of age</td>
<td>1. $1 per annum</td>
<td>1. Credited to public school fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. County 2. Same</td>
<td>2. $1 per annum</td>
<td>2. Credited to road fund</td>
<td></td>
</tr>
<tr>
<td>Wyoming</td>
<td>1. County 1. All persons between 21 and 50 years of age</td>
<td>1. $2 per annum</td>
<td>1. Credited to school fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. County 2. Males between 21 and 50 years of age</td>
<td>2. $2 per annum, which may be worked out in labor on roads</td>
<td>2. Receipts credited to road fund</td>
<td></td>
</tr>
</tbody>
</table>