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OFFICIAL JOURNAL OF THE STATE OF LOUISIANA

# LAWS OF THE STATE OF LOUISIANA

[PUBLISHED BY AUTHORITY.]

EXTRA SESSION.

No. 38.

## AN ACT

To reorganize the State Land Office, and to provide for the disposition of public lands, and for the survey of unsurveyed approved swamp lands.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in general Assembly convened, That there shall be established under the provisions of this act, an office for the sale of public lands, donated to the State by Congress, which office shall be administered by a register; said office to be located at the seat of government of the State of Louisiana.

SEC. 2. Be it further enacted, etc., That the Governor, by and with the advice and consent of the Senate, shall appoint, under the provisions of this act, a register, who shall hold his office for the term of four years (unless sooner removed by the Governor), whose annual salary shall be four thousand dollars, in full compensation for his services as register, payable quarterly, by the Treasurer of the State, on the warrant of the Auditor of Public Accounts. He shall take the oath prescribed by the constitution and laws, and give bond in favor of, and to be approved by the Governor of Louisiana, with one or more good and sufficient sureties, in the sum of fifteen thousand dollars, conditioned for the faithful performance of the duties of his office, which bond so approved, shall be filed by the register in the office of the Secretary of State.

SEC. 3. Be it further exacted, etc., That the Register shall be allowed a chief clerk, to be by him appointed, with the approval of the Governor, whose salary shall be twenty-five hundred dollars per annum, payable in the same manner as provided in the second section of this act.

SEC. 4. Be it further enacted, etc., That it shall be the duty of the Register to keep accounts of the sales of land donated to the State, in well bound books, with the number of the certificate issued therefor, setting forth the section, parts of section, township and range, district and parish, to whom and when sold, and for what price, and shall cause to be marked on the official plats or maps on file in his office, the number of certificate, which books and maps shall be preserved as official records. It shall be the duty of said Register to furnish annually to the Auditor of Public Accounts, on or before the twentieth day of December, a descriptive list, by parish, of lands sold during the preceding year, together with all data that may be afforded by his records.

SEC. 5. Be it further enacted, etc., That all money arising from the sale of public lands, or from the sale of warrants, shall be paid by the purchaser to the State Treasurer, on the warrant of the Auditor of Public Accounts, whose duty it shall be to warrant at once on the Treasurer of the State, to receive said money, within twenty-four hours after issuance of the same by the Auditor.

SEC. 6. Be it further enacted, etc., That the Register of the State Land Office shall, on the sale of lands or warrants, describe the same in his order on the Treasurer of State, to receive the money for said lands, and in no case shall an entry be made upon the books, maps, or other official records, until the receipt of the Treasurer, also describing the land or warrants, has been submitted and filed in his office. A violation of this section shall be deemed a felony, and upon conviction, the party offending shall pay a fine of five thousand dollars, and be imprisoned for a term not exceeding ten nor less than two years. It shall be the duty of the Auditor of Public Accounts to transmit, within forty days after the expiration of each fiscal year, the report of the Register mentioned in section fourth of this act, to the Collector of the parish wherein the lands may be situated, in order that they may be assessed for taxes.

SEC. 7. Be it further enacted, etc., That the Register shall charge and collect from parties purchasing lands the sum of twenty-five cents for each certificate of forty acres, the sum of fifty cents for each certificate of eighty acres, the sum of one dollar for each certificate of one hundred and sixty acres, the sum of two dollars for each certificate of three hundred and twenty acres, and the sum of four dollars for each certificate of six hundred and forty acres, whenever such certificates are issued by him; and he shall charge and collect the sum of two dollars for each patent prepared by him and signed by the Governor; and that the fees charged and collected by the said Register, under this act, shall be received by him, for the use and benefit of the State, and shall be paid quarterly by the said Register, to the Treasurer, who shall credit the appropriate fund of the State with the same.

SEC. 8. And be it further enacted, That the Treasurer, as Receiver of the State Land Office, from and after the passage of this act, shall deliver to the purchaser, or his agent, a receipt, which shall contain a correct description, by section, township and range, of the land sold by the State, for which said Treasurer shall receive no extra compensation.

SEC. 9. Be it further enacted, etc., That all salaries and expenses incurred under this act, except as hereinafter provided, shall be paid by the Treasurer, on the warrant of the Auditor of Public Accounts, out of any money in the treasury not otherwise appropriated.

SEC. 10. Be it further enacted, etc., That all persons holding legally issued outstanding unlocated school, internal improvement, or other State warrants, or who have heretofore entered, located or purchased, or who may hereafter locate or purchase school or internal improvement warrants of the State of Louisiana, legally issued, if the location, entry, or purchase has been rejected by the United States, on lands belonging to the general government, he or they shall have a right to locate hereafter said warrants on any lands belonging to the State.

SEC. 11. Be it further enacted, etc., That the Attorney General of the State of Louisiana shall give his opinion, and counsel to the said Register whenever requested, in any matters pertaining to the duties or business of the said Register's office.

GRADUATION LANDS.

SEC. 12. Be it further enacted, etc., That the lands donated by Congress to the Stare of Louisiana, situated in the parishes of Livingston, St. Tammany, St. Helena, Washington, Tangipahoa, Sabine, Calcasieu, Claiborne, Bienville, Jackson, Union, Bossier, Winn, Grant, DeSoto, Natchitoches, Caddo, Rapides, and all lands in the parishes of the United States Land District, known as the district of lands north of Red river as swamp and overflowed lands, within the intent and meaning of the several acts of Congress relating thereto, which shall have been surveyed, and approved, in accordance with law, and shall have been in market for five years prior to the time of application to enter the same, under the provisions of this section, and still remaining unsold, shall be subject to entry and sale, at the price of seventy-five cents per acre; and all the lands aforesaid that shall have been in market for ten years as aforesaid, and still remaining unsold shall be subject to entry and sale at the price of fifty cents per acre; and all the lands aforesaid, which shall have been in market for fifteen years as aforesaid, shall be subject to sale and entry, at the price of twenty-five cents per acre; provided, this section shall not be so construed as to extend to lands reserved or dedicated to railroads or educational purposes.

SEC. 13. Be it further enacted, etc., That it shall not be lawful for any person or corporation to enter, in his, her, or its own name, or otherwise, for his, her, or its own use, more than one hundred and sixty acres of land under the provisions of the foregoing section —— of this act, provided that satisfactory proof be shown to the Register of the State Land Office that any land sought to be purchased under the provisions of section twelve of this act is for his, her, or its own use and benefit, and not for the purpose of speculation.

SEC. 14. Be it further enacted, etc., That the public lands donated by Congress to the State of Louisiana, which are subject to regular tidal overflow, designated as "swamp and overflowed lands," within the intent of the several acts of Congress relating thereto, which have been approved to the State of Louisiana by the general government, as swamp and overflowed lands, shall be subject to entry at the rate of twenty-five cents per acre; provided, that satisfactory proof be filed with the Register of the State Land Office, that any land sought to be purchased under the provisions of this section is subject to regular tidal overflow.

SEC 15. Be it further enacted, etc., That it shall be the duty of the Governor, when applied to, to issue patents for all lands that have been sold, and for lands located by warrants, whenever he shall be satisfied that the same have been legally sold or located.

PRE-EMPTION.

SEC. 16. Be it further enacted, etc., That every person who has made a settlement on any part of said swamp lands, previous to the passage of this act, for the purpose of residing on, and for the cultivation of the same, or who may hereafter make a settlement on the same, shall have the privilege of entering, as pre-emptor, in a body, not less than forty nor more than one hundred and sixty acres of said land, at the State Land Office, at the price of one dollar and twenty-five cents per acre; provided said person shall be the head of a family, or over the age of twenty-one years, and shall file proof of settlement with the Register of the State Land Office, within six months of the date of his or her actual settlement; and provided further, that the party thus applying for a preference right shall make oath before a Justice of the Peace, or the Register of the State Land Office, that he or she has settled on the land applied for, with the view and for the purpose of cultivating the same, and not for the purpose of speculation, and shall also state, as near as possible, the date of such settlement. The description, settlement and cultivation of said lands, shall be sustained by affidavit of two disinterested witnesses.

SEC. 17. Be it further enacted, etc., That any settler who may be prevented from filing proof of settlement as aforesaid, on account of the lands not having been, or improperly surveyed, thereby rendering a description of the legal subdivisions uncertain, shall have the further time of six months to file their proof of settlement—dating from the day of filing of the township map in the State Land Office.

SEC. 18. Be it further enacted, etc., That whenever any person shall have complied with the provisions of the foregoing act, he or she shall have twelve months from the date of the filing of their said application and proof, to make payment of their lands, otherwise they shall be deprived of the benefits which they may have previously acquired.

SEC. 19. Be it further enacted, etc., That it shall not be lawful for any person to sell, transfer or assign the preference right to any land, until he or she shall have fully complied with the foregoing provisions of this act, and any such sale, transfer or assignment shall operate as a forfeiture of the rights acquired by any settler or pre-emptor so contravening.

SEC. 20. Be it further enacted, etc., That it shall be the duty of the Secretary of State, on the application of the Register of State Lands, to furnish, without delay, three printed copies of this act to each parish in the State, directed to the sheriff, clerk of the court and parish recorder, whose duty it shall be to post the same in some conspicuous place in their offices, for the convenience of the the public.

SEC. 21. Be it further enacted, etc., That as there are many bodies of land which have been approved in bulk to the State by the general government, as swamp and overflowed lands, through which the township and section lines have not been run, so as to prevent the same to be subject to pre-emption or sale, it shall be the duty of the register, to be appointed under this act, to request the Surveyor General of the United States for the State of Louisiana to have such surveys made thereof, as may be necessary in accordance with the existing United States laws and regulations governing such work.

SEC. 22. Be it further enacted, etc., That the sum of ten thousand dollars be and is hereby appropriated, out of the Swamp Land Fund, to carry out the provisions of the twenty-second section of this act, and this appropriation shall be payable to the register upon his own warrant, to be issued in accordance with such estimates as shall be made by the United States Surveyor General for the State of Louisiana, for work to be done, as provided in section twenty-one of this act.

SEC. 23. Be it further enacted, etc., That all laws conflicting with the provisions of this act be and the same are hereby repealed, and that this act shall have effect from and after its passage.

(Signed) MORTIMER CARR,
Speaker of the House of Representatives.
(Signed) OSCAR J. DUNN,
Lieutenant Governor and President of the Senate.
Approved March 16, 1870.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
GEO. E. BOVEE,
Secretary of State.

No. 68.

## AN ACT

To provide a revenue, to levy and collect taxes, to grant and collect licenses, to provide for the creation and removal of revenue officers, and to define their duties; to punish certain crimes and misdemeanors, and to create liens and mortgages in favor of the State in certain cases, and to regulate the manner of the payment of moneys from the treasury.

RATES AND OBJECTS OF TAXATION.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That an annual *ad valorem* tax of *four* mills on each dollar of the valuation for each year of all the real and personal property in this State subject to taxation shall be assessed, levied and collected in current moneys for the purpose of supporting the Government of the State, of paying the public debt, and of promoting the public interest thereof; said tax to be levied upon the following property:

First—All lands and lots of ground lying within this State, owned or claimed by any person or corporation, *whether patented or not*, including in the assessment thereof "of" the value of all houses, machinery, fixtures, and improvements of every kind or value thereon or affixed thereto.

Second—All horses, mares, geldings, mules, jacks, jennies. All *neat* cattle, and all sheep.

Third—All carriages or vehicles, whether with two or four wheels, kept for pleasure, use or hire.

Fourth—Shares of stock or interests in steamboats, ships, brigs, schooners, and all other water craft, whether at home or abroad.

Fifth—All money loaned or in possession.

Sixth—All capital invested or employed each year in trade, traffic, merchandise, or any kind of commerce.

Seventh—The property, of whatever kind, of all corporations over and above their capital stock, and all money and funds held by any such corporation in trust or on deposit, or by persons in trust or on deposit for persons or corporations other than citizens or corporations of this State, and used in trade or commerce for the benefit of such persons or corporations.

Eighth—The capital stock of all banks or corporations doing business in this State, not expressly exempted from taxation by their charters granted by this State.

PROPERTY EXEMPT FROM TAXATION.

SEC. 2. Be it further enacted, etc., That the following property shall be exempt from taxation:

First—All lands and lots of ground with their buildings, improvements and structures thereon, and all other property belonging to the United States, to this State, or to any parish, city or incorporated town in this State.

Second—Colleges, schoolhouses and other buildings for the purpose of education, and their furniture, apparatus, and equipments, and the lots of land appurtenant thereto and used therewith, so long as the same shall be used for that purpose only.

Third—The capital stock of all literary institutions and library associations and public lyceums.

Fourth—Public hospitals, asylums, poorhouses and all other charitable institutions for the relief of indigent and afflicted persons, and the lots of ground appurtenant thereto, with all their furniture and equipments, so long as the same shall be used for that purpose only, or leased to raise revenue for their support.

Fifth—Churches, chapels, convents and other public buildings for religious worship, with their furniture and equipments, and the lots of ground thereto appurtenant, and use[d] therewith, so long as the same shall be used for that purpose only.

Sixth—Cemeteries and graveyards set apart and actually used for the purpose of interring the dead.

Seventh—Household goods and mechanics' and laborers' tools, to the amount of two hundred dollars.

PERSONS, TRADES, PROFESSIONS AND OCCUPATIONS SUBJECT TO TAXATION.

SEC. 3. Be it further enacted, etc., That there shall be levied and collected an annual tax—

First—From each male inhabitant over the age of twenty-one years, not attached to the army or navy of the United States, the sum of one dollar, ninety per cent of which shall be appropriated exclusively to the support of public schools in the parish in which the sum is paid, and the balance placed in the State treasury to the credit of the Charity Hospital fund.

Second—From each wholesale or wholesale and retail merchant, dealer or trader, and from each importer, one hundred dollars; from each retail merchant, dealer or trader, whose annual gross receipts do not exceed ten thousand dollars, fifteen dollars; from each retail merchant, dealer or trader, whose annual gross receipts do exceed ten thousand dollars, twenty-five dollars; and from each retail merchant, dealer or trader, whose gross receipts exceed twenty thousand dollars, fifty dollars.

Third—From each keeper of a warehouse or place of storage for hire, lumber yard, furniture store or carriage warehouse, twenty-five dollars.

Fourth—From each keeper of livery stable, sale or feed stable, or yard, or livery and sale stable, with stalls or other accommodations for less than fifty head of horses or mules, twenty-five dollars; and from every such keeper, with stalls or other accommodations for more than fifty head of horses or mules, fifty dollars; from the keeper or every public or private hack or other vehicle, drawn by one horse or mule, and used for hire, ten dollars; from the keeper or proprietors of every public carriage, stage or omnibus, drawn by two or more horses or mules, and used for hire, twenty dollars.

Fifth—From each keeper or proprietor of a brewery or distillery, except distilleries used exclusively in distilling from fruit; and from each manufacturer of cordials, liquors or wines, three hundred dollars; from each keeper of a distillery for distilling from fruit exclusively, twenty-five dollars.

Sixth—From each proprietor or keeper of every billiard saloon, bowling alley or pistol gallery, in which there is but one table, alley or target, twenty-five dollars; where there are two tables, alleys or targets, forty dollars; where there are more than two tables, alleys or targets, ten dollars additional on each table, alley or target.

Seventh—From the managers or lessees of a theatre, concert saloon or museum, five hundred dollars; any theatre containing a museum, or in which other than legitimate theatrical plays are performed, to pay double license; from each proprietor of a show, menagerie, race course or cock-pit, in the parish of Orleans, and from each keeper of a junk shop, five hundred dollars.

Eighth—From each keeper of a cotton press, two hundred and fifty dollars, and from each keeper of a cotton pickery, two hundred dollars.

Ninth—From each fortune teller, astrologer or clairvoyant, five hundred dollars.

Tenth—All coffeehouses, barrooms, grog shops or cabarets shall be divided into the following classes, and shall pay the license affixed respectively thereto, viz:

First Class—Those whose sales of liquors, wines, etc., exceed fifteen thousand dollars per annum, two hundred and fifty dollars.

Second Class—Those whose sales are less than fifteen thousand dollars, but over five thousand dollars, one hundred and twenty-five dollars per annum.

Third Class—Those whose sales are less than five thousand dollars, seventy-five dollars per annum. All retail groceries selling liquors by the glass shall pay, in addition to the grocery license, the third-class coffeehouse license.

Eleventh—From each proprietor or keeper of a restaurant, eating house, oyster saloon, or refreshment saloon in which cakes, ice cream and other refreshments are furnished, one hundred dollars; provided, however, that when the total sales of such proprietor or keeper of a restaurant, eating house, oyster or ice cream saloon shall not exceed two thousand dollars per annum, then and in that case a license of only twenty-five dollars shall be collected each year; provided, it shall be the duty of the Auditor of Public Accounts to have printed on the face of all State licenses issued by tax collectors throughout the State article thirteenth of the constitution of this State.

Twelfth—From each proprietor of a boarding, lodging house, hotel, inn or tavern, a tax shall be collected, graduated pro rata, to the number of boarders or lodgers that they are prepared to accommodate therein, at the rate of fifty cents per annum for each lodger; provided, that no keeper of a boarding house, lodging house, hotel, inn or tavern shall pay less than ten dollars per annum, and provided further, that no keeper of a boarding house entertaining three or less boarders or lodgers shall be subject to pay any license. The proprietor of each boarding house, lodging house, hotel, inn or taven, shall deliver, at the beginning of each year, to the collector or assessor of his or her parish or assessment district, a statement of the number of guests he or she is prepared to accommodate, said statement to be made under oath before a Justice of the Peace, and to be filed by said collector or assessor.

Thirteenth—From each peddler or hawker who peddles or carries goods, wares, merchandise or groceries for sale through this State in a boat or other water craft, one hundred dollars; in a vehicle drawn by more than two horses, twenty-five dollars; in a vehicle drawn by two horses, twenty dollars; in a vehicle drawn by one horse, fifteen dollars; on horseback, ten dollars; on foot, five dollars; and from any peddler or hawker who sells the same on board of any flatboat, barge, steamboat, ship or other vessel at the wharf, or in the port of any city, town or village, or at any landing, one hundred dollars.

Fourteenth—From each broker, acting as agent between buyer and seller, for per centage or other consideration, in the sale of real estate, produce, merchandise or freight, and from each factor or commission merchant, one hundred dollars; from each money, stock, note, exchange or insurance broker, two hundred dollars; and from each pawnbroker, five hundred dollars.

Fifteenth—From each insurance company with a capital of one hundred thousand dollars or more, incorporated in this State, and transacting an insurance business therein, one thousand dollars; from each insurance company with a capital of less than one hundred thousand dollars, incorporated by this State, and transacting an insurance business therein, five hundred dollars; from each insurance company or agency not chartered by this State, and whose annual gross receipts for premiums are more than one hundred thousand dollars, one thousand dollars; when less than one hundred thousand dollars and more than seventy-five thousand dollars, seven hundred and fifty dollars; when less than seventy-five thousand dollars and more than fifty thousand dollars, five hundred dollars; and when less than fifty thousand dollars, four hundred dollars; provided that no insurance company whose license tax shall be one thousand dollars shall be liable to any assessment throughout the State other than that imposed by this article; from each banking company or agency with a capital of one hundred thousand dollars or more, unless exempted by a charter from this State or the United States, one thousand dollars; and from every such banking company or agency with a capital of less than one hundred thousand dollars, five hundred dollars.

Sixteenth—From each notary public in the parish of Orleans, thirty dollars.

Seventeenth—From each apothecary or druggist, fifteen dollars; physician and attorney at law, twenty dollars. Each attorney at law, before practicing in any court of this state, shall have his license under this law recorded in a minute book, kept by the clerk of such court for that purpose, and no judge, justice of the peace, or recorder shall allow any lawyer to practice in his court unless this law is complied with. Any judge, justice, or recorder violating this act shall be liable to a fine of five hundred dollars, to be recovered before a district ocurt, to be sued for by the district attorney, or Attorney General, one half to go to the informer, and the prosecuting attorney to receive a fee of fifty dollars, on conviction, in each case.

SEC. 4. Be it further enacted, etc., That from and after the passage of this act, it shall not be lawful for any person or corporation to carry on or pursue, practice or follow any of the trades or occupations enumerated in the foregoing sections of this act, in this State, before paying the tax levied thereon, and obtaining a license therefor[e] if not already licensed, from the collector of the State taxes, and any person or corporation who shall refuse to pay the tax levied upon the trade or occupation pursued, carried on or followed by such person or corporation, or neglect to pay the same for thirty days after the same shall have become due, or from and after the time such person or corporation shall commence to carry on, pursue or practice any of such trades or occupations in this State, from and after the first day of March, eighteen hundred and seventy, shall forfeit and pay to the State, upon conviction thereof, a sum of money not less than fifty nor more than one thousand dollars, besides the tax to which such person or corporation may be liable; provided that persons or corporations practicing or pursuing taxed trades or occupations, shall pay the licenses for the year one thousand eight hundred and seventy, prescribed in the revenue law of eighteen hundred and sixty-nine.

SEC. 5. Be it further enacted, etc., That no person or corporation shall be licensed or permitted to carry on or practice any of the trades or occupations hereinbefore mentioned as requiring a license, who shall be indebted to this State for the tax, license or commissions levied by this or other existing laws, upon such trades or occupations, and who shall have refused or neglected to pay the same after the final judgment has been rendered against him therefor, under a penalty of not less than five hundred nor more than one thousand dollars, which penalty shall be recovered before any court of competent jurisdiction, in the manner prescribed in the foregoing section.

SEC. 6. Be it further enacted, etc., That each and every license shall expire on the thirty-first of December, in the year in which it was obtained; provided, that any person, firm or corporation, engaging in any of the trades or occupations authorized by this act, after the first day of July, in each and every year, shall be liable for only half a license.

SEC. 7. Be it further enacted, etc., That from every insurer or insurance company not chartered by this State, and transacting an insurance business herein, there shall be collected an annual tax of one per centum upon the gross amount of the premiums earned, each year, from policies issued through agencies in the State.

SEC. 8. Be it further enacted, etc., That no city or other municipal corporation shall levy a tax for any purpose which shall exceed two per centum on the assessed cash value of all the property therein listed for taxation; nor shall the police jury of any parish levy a tax for parish purposes, except to pay indebtedness incurred prior to the passage of this act, during any year, which shall exceed one hundred per centum the State tax for that year, unless such excess, whether levied by village, cities or parochial authorities, shall first be sanctioned by a vote of a majority of the voters of said village, city or parish, at an election held for that purpose. No per capita tax, except the poll tax authorized by the constitution shall be assessed or collected in this State.

SEC. 9. Be it further enacted, etc., That in order to provide for the payment of the annual interest on all State bonds issued, or which may hereafter be issued, it shall be the duty of the Auditor of Public Accounts, at the end of each and every year, or as soon thereafter as he shall have received the assessment rolls from the several parishes and the city of New Orleans, to determine by accurate calculation what rate of taxtion on the total assessed value of all the movable and immovable property in this State will be sufficient to pay the interest becoming due annually on all the bonds issued by the State, or those that may be issued hereafter; and said tax, as ascertained and fixed, is hereby annually levied upon the movable and immovable property that may be assessed in this State; and it shall be the duty of the Auditor of Public Accounts to notify the State tax collectors of the tax so ascertained and fixed, and direct them to collect and account for the same, in accordance with existing laws, or those that may hereafter be enacted. The tax so levied shall be known as the "interest tax," and when paid into the State treasury, shall be credited on the books of the Treasury Department to a fund, to be called the "Interest Tax Fund," and shall be held sacred for the purposes above contemplated. It shall be the duty of the Auditor of Public Accounts and State Treasurer, so soon as this act goes into operation, to transfer to the interest tax fund thus created, whatever balance may remain in the treasury to the credit of the "Internal Improvement Tax fund," it being the intent and purpose to provide by law for the interest upon all State bonds, and to create one fund alone for that purpose; provided that nothing herein contained shall be so construed as to conflict with the provisions of the act entitled "An act to provide means for the construction of levees by the issue of bonds of this State for four millions of dollars, and to provide for the redemption of said bonds," approved March 26, 1867.

APPOINTMENT OF TAX COLLECTORS AND ASSESSORS, THEIR BONDS, OATHS, ETC.

SEC. 10. Be it further enacted, etc., That for the several parishes of the State, except the parish of Orleans, the Governor shall nominate, and, by and with the advice and consent of the Senate, appoint one tax collector, for the term of two years, which appointment shall date from the first Monday of April, 1870, and shall be made every two years thereafter. The Governor, by and with the advice and consent of the Senate, shall appoint, in and for the city of New Orleans, four tax collectors, and for that part of the parish of Orleans situated on the right bank of the Mississippi river, one tax collector, whose term of office shall be the same as that of the collectors for the other parishes described in this section. It shall be the duty of the tax collectors of the several parishes, except the parish of Orleans, to list for taxation all taxable property therein, and collect all State and parish[es] taxes levied in the parish in which he has been appointed.

SEC. 11. Be it further enacted, etc., That there shall be appointed by the Governor, by and with the advice and consent of the Senate, four assessors in and for the city of New Orleans and one assessor for that portion of the parish of Orleans which is situated on the right bank of the Mississippi river, for the term of two years, which appointment shall date from the first Monday of February, A. D. 1870, and shall be made every two years thereafter. The assessors so appointed for the city of New Orleans shall, on or before the third Monday of April, procure an office in a central part of the city of New Orleans, and shall constitute themselves into a board of assessors for said city. They shall proceed to apportion the duties of assessing the property of persons within the limits of the city among themselves, so as to make their duties as nearly equal as may be.

SEC. 12. Be it further enacted, etc., That the tax collectors of this State and the assessors for the parish of Orleans shall, before commencing the discharge of their duties, give bond and security according to law, for their term of office—the assessors for the city of New Orleans in the sum of twenty thousand dollars each; the assessor for the right bank, ten thousand dollars; the collectors for the parish of Orleans in the following sums, to wit: For the First District in the city of New Orleans, fifty thousand dollars; for the Second District, forty thousand dollars; for the Third District, twenty thousand dollars; for the Fourth District, twenty-five thousand dollars; for the parish of Orleans, right bank, ten thousand dollars. The collectors in all the other parishes, in a sum which shall be one thousand dollars more than the full amount of the taxes levied according to the tax roll of their several parishes; provided, that in none of said parishes shall the bond exceed twenty thousand dollars.

SEC. 13. Be it further enacted, etc., That all bonds given by said assessors and tax collectors in the parish of Orleans shall operate as a legal mortgage on all the lands and real estate of said assessors and tax collectors, in favor of the State for the amount of their several bonds, and shall be conditioned for the faithful performance of their duties as assessors and collectors.

SEC. 14. Be it further enacted, etc., That the bonds given by each tax collector, except in the parish of Orleans, shall operate as a legal mortgage on all the lands and real estate of said tax collector in favor of the State to the amount of one thousand dollars more than the value of the State taxes in their several parishes, and in favor of the parish, to the amount of the parish taxes, when recorded according to law; and shall be conditioned for the faithful performance of their duties as tax collectors.

SEC. 15. Be it further enacted, etc., That in case any tax collector or assessor shall fail, refuse, or neglect to give bond and security as above required, within thirty days after the date of his appointment, his office shall be deemed vacant, and such vacancy shall be filled by the Governor, by and with the advice and consent of the Senate, if the Senate be in session, if not, then the appointment shall be made by the Governor and continue until the adjournment of the next meeting of the General Assembly, or until the successor of the appointee shall have been qualified.

SEC. 16. Be it further enacted, etc., That each assessor and tax collector shall, before entering upon the duties of his office, take and subscribe the oath of office prescribed by the constitution and laws of this State, and file the same with the Auditor of Public Accounts.

SEC. 17. Be it further enacted, etc., That the Auditor of Public Accounts shall not recognize any tax collector or assessor until his bond and oath of office shall have been filed in the office of the Auditor of Public Accounts, and his bond recorded in the mortgage office of the parish for which he is appointed.

ASSESSMENT OF PROPERTY.

SEC. 18. Be it further enacted, etc., That property shall be assessed in the parish in which it may be situated; the rolls for listing property for assessment shall contain in separate columns the quantity of land in each tract or lot, the quantity uncultivated and the quantity respectively cultivated in cotton, cane, rice or corn. The Auditor of Public Accounts may also require the collectors and assessors to furnish such statistical information as he may deem advantageous to the State.

SEC. 19. Be it further enacted, etc., That all lands not owned by persons residing in the parish in which they are situated shall be denominated lands of non-residents and shall be assessed as hereinafter provided.

SEC. 20. Be it further enacted, etc., That when a line between two parishes divides a tract of land or plantation, it shall be assessed in the parish where the occupant resides; if unoccupied, each part shall be assessed in the parish in which it lies.

SEC. 21. Be it further enacted, etc., That every person shall be assessed in the parish in which he resides when the assessment is made for personal or movable estate, including all personal estate in his possession or under his control as tutor, curator, executor or agent, or in any other representative or fiduciary capacity.

SEC. 22. Be it further enacted, etc., That the property, real and personal, of all incorporated companies liable to taxation, except capital stock, shall be assessed in the parish in which it may be, in the same manner as that of individuals.

SEC. 23. Be it further enacted, etc., That the capital stock not invested in real estate, of every incorporated company, liable to taxation, shall be assessed in the parish in which the principal office or place of transacting the financial concerns of the company shall be, or if the company have no such office, then in the parish in which the operations of the company shall be carried on, or its agents shall keep their place of business.

SEC. 24. Be it further enacted, etc., That each assessor apppointed for the parish of Orleans, and the tax collectors appointed for each of the other parishes, shall proceed, by diligent inquiry, between the first of February and the first of August of every year, to ascertain the names of all the inhabitants of their respective parishes, whether taxable for licenses or for property, or on both, and also all the taxable property within the same.

SEC. 25. Be it further enacted, etc., That the Board of Assessors for the city of New Orleans shall, from time to time, revise and fix the valuation of the property that may be assessed by each of the assessors composing the board, and shall make a separate assessment roll for each representative district, and state the numbers of squares and the numbers of lots in each square, and the street the said lots front on.

SEC. 26. Be it further enacted, etc., That each assessor in the parish of Orleans, and each collector in the other parishes, in order to aid him in ascertaining the taxable property in his assessment district or parish, is authorized and required to interrogate, upon oath or affirmation, in every instance, each and every tax-paying inhabitant of his assessment district or parish, as the case may be, relative to all the objects of taxation, described by law, liable to taxation, in his possession or under his control in any manner; and each person is required to furnish the assessor of his assessment district, or the tax collector of his parish, with an exact list of such objects of taxation in his possession, by whatever title he may hold the same, which list shall be carefully stitched or bound, and shall be deposited with the descriptive or assessment rolls in the recorder's office; and the Auditor of Public Accounts is hereby authorized and required to prepare and furnish to the assessor or collector all blanks necessary to list such objects of taxation. The tax collectors for the parish of Orleans may appoint one or more deputies who shall have authority to canvass "the" [their] respective district [s] in order to ascertain who are pursuing trades, occupations, callings upon which a license tax is laid by the third section of this act; such deputies or canvassers may interrogate any person as to whether they have obtained any license, and any such person who shall refuse to answer, or who shall answer falsely, shall be subject to a fine of fifty dollars, collectable before any Justice of the Peace in the parish of Orleans, for the benefit of the Charity Hospital; and the tax collectors throughout the State shall be authorized to appoint one or more deputies for whose acts they shall be responsible.

SEC. 27. Be it further enacted, etc., That the oath or affirmation shall be in the following words:

"I, A B, do solemnly swear (or affirm) that the foregoing list, by me made out and signed, contains a correct statement of all the objects of taxation as fixed by law, whether movable or immovable, corporeal or incorporeal, of which I am possessed, either in my own right or as executor, tutor, curator, trustee, administrator or agent for others, and that the capital of every kind by me employed in trade, does not exceed the sum of —— dollars, according to the statement list which has been exhibited to me. So help me God." A. B.

But the collector or assessor shall not be bound by such lists, when in his judgment they are incorrect, but shall use all means in his power to obtain a correct list.

SEC. 28. Be it further enacted, etc., That if any person shall fail or refuse to give a list of his property after the tax collector, or in the parish of Orleans, the assessor has applied for it, as above provided, the assessor or collector shall describe the property of such person according to his knowledge, and the best information he can obtain in relation to it.

SEC. 29. Be it further enacted, etc., That if a tract or lot of land or other property shall be omitted in the assessment of one or more years, when discovered, it shall be assessed for the years during which it was omitted, without interest, and also for the current year, by the persons authorized to make the assessment.

SEC. 30. Be it further enacted, etc., That the Auditor of Public Accounts shall furnish to the collector in each parish, or in the parish of Orleans, to the assessor in each assessment district, blanks, or rolls, in which shall be set down in separate columns the objects of taxation as fixed by law, the number of acres of land cultivated by each individual in cotton, sugar, rice and corn. It shall contain additional columns for cotton, sugar, molasses, rice and corn, and it shall be the duty of the collector and assessor, in making their description, to set down in its appropriate column the quantity of sugar, molasses, cotton, rice and corn made by each plantation during the past year.

SEC. 31. Be it further enacted, etc., That when a person shall be assessed as tutor, curator, agent, or in right of his wife, or in any other representative capacity, he shall be assessed as such, with the addition to his name of his representative or fiduciary character, and such assessment shall be carried out in a separate line from his individual assessment.

SEC. 32. Be it further enacted, etc., That the lands of non-residents shall be designated in the assessment roll, but in a part thereof separate from the other assessments, and in the manner prescribed hereafter.

SEC. 33. Be it further enacted, etc., That real estate or land shall be listed for taxation in the following manner:

First—The names arranged in alphabetical order, of the several persons, companies or corporations in whose names the several tracts of land other than town property in each parish have been listed; and in appropriate columns, opposite each name, the description of each tract, designating the number of the lot or section, and the part thereof, and the township and range listed to such name.

Second—The names, arranged in alphabetical order, of the several persons, companies or corporations in whose names the several lots of real property in such city, town or incorporated village in the parish have been listed, and in appropriate columns, opposite each name, the description of each lot listed to such person, company or corporation shall be given, and such description shall designate the city, town or incorporated village, the number of the lot and the part thereof, if part of lot be listed, the number of feet upon the principal street, according to the plan of such city, town or incorporated village, or according to the plat or plan of the squares, designating by what particular plat or plan, if no plat or plan is known of any city, town or incorporated village or square within the same, it shall be described by the boundaries of the streets within which it is situated, giving in all cases its dimensions.

Third—if the name of the owner of any tract of land or any city or town lot shall be unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot.

SEC. 34. Be it further enacted, etc., That, to enable the collectors of the different parishes, other than the parish of Orleans, to list the lands not included within the limits of any incorporated town or village, as required by this act, it is hereby made the duty of the Police Jury of each parish to procure, at the expense of the parishes respectively, from the original records of the United States surveys, a correct map, properly authenticated, of each and every township, and part of township, contained in each parish, with approved field notes of the same, duly certified by the proper officer. Said map and field notes shall be bound in a substantial volume, and shall be deposited with the Recorder of the proper parish, and be accessible to the parish surveyor, when called upon to make surveys, as well as to the tax collector when preparing his descriptive rolls for the assessment of taxes.

SEC. 35. Be it further enacted, etc., That in the parish of Orleans it shall be the duty of the Assessor, and in the other parishes of the State it shall be the duty of the tax collector to make out from the maps and descriptions of land deposited as part of the records of the parishes respectively, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot of real property or land in his district or parish, and when he shall deem it necessary to obtain an accurate description of any separate lot for tract of land in his district or parish, he may require the owner or occupier thereof to furnish the same, with any title papers he may have in his possession; and if such owner or occupier, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of land or real property to such assessor or collector, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein; and the expenses of such survey shall be returned by such assessor or collector, and shall be charged on the assessment roll, with the taxes then assessed, and its payment shall be enforced in the same manner that the payment of taxes are enforced by the provisions of this act, or other law or laws which may be operative, providing for the same.

SEC. 36 Be it further enacted, etc., That the president, cashier, secretary or agent of any money or stock corporation, whether incorporated by this State or any of the United States, or by a foreign government, shall, on or before the first day of March in each year, make and deliver to the assessor of the assessment district, or the tax collector of the parish in which each company is liable to be taxed, according to law, a written statement, specifying under oath—

First—The real estate, if any, owned by such company, when the same is situated in this State;

Second—The capital stock actually paid in and not vested in real estate;

Third—The place of its principal business, or where its principal operations are carried on, in which it is liable to be taxed.

SEC. 37. Be it further enacted, etc., That the tax collector and assessor shall enter all incorporated companies, from which such statements shall have been received by them, and the property of such companies in the descriptive or assessment roll in the following manner: In the first column they shall enter the name of the company liable to taxation on its capital or otherwise; in the second column, the quantity of real estate owned by the company and situated in their parish or district; in the third column, the actual value thereof, estimated as in other cases; in the fourth column, its capital stock paid in, and its value to be ascertained, in the parish of Orleans, by the assessor, and in the other parishes of this State by the tax collector, by the sales of the stock, or in any other manner, and not vested in real estate, situated within the State, and then belonging to it; in the fifth column they shall put the aggregate value for which the company is liable to be taxed, which value, thus ascertained, shall constitute the amount on which the tax of such corporation shall be levied, as is provided by law.

SEC. 38. Be it further enacted, etc., That in case the owner or occupant of any property in this State be absent, reside out of the State, or is unknown to the assessor in the parish of Orleans, or to the tax collector in the other parishes of this State, and does not appear in person, or by some authorized agent, within the proper time to render a list of his property, as providad for by this act, such property shall be listed for taxation, and valued by those whose duty it is to do so by this act, according to the best information accessible to them.

SEC. 39. Be it further enacted, etc., That all licenses and taxes assessed by law on the property of any person, firm, company or corporation are hereby declared a lien and privilege on the movable, and a mortgage on the immovable property of such person, firm, company or corporation, for his or their entire tax, any alienation thereof or incumbrance thereon notwithstanding, and shall exist in favor of the State for the amount of the State taxes assessed and in favor of the parish for the amount of the parish taxes assessed, and shall be paid by preference over all other liens, privileges, mortgages and incumbrances.

SEC. 40. Be it further enacted, etc., That should any assessor in the parish of Orleans, or tax collector in any of the other parishes of this State, fail or neglect to give a full description of the lands to be assessed, designating the same by sections, lots or parts of lots, acres, boundaries, townships and ranges, he shall forfeit ten per centum of the compensation to which he would have been entitled had he performed his whole duty; and it is hereby made the duty of the Auditor of Public Accounts to examine such assessment rolls carefully, and enforce the forfeiture upon each assessor and tax collector who fails to comply with the provisions of this section.

SEC. 41. Be it further enacted, etc., That the assessors in the parish of Orleans, and the tax collectors in the other parishes of this State, shall complete their description of all the taxable property of their respective assessment districts or parishes, on or before the first Monday of August of each year; and shall affix to it an affidavit made by them, and sworn to before a Justice of the Peace or Parish Judge in the following words, to wit:

"I, A B, do solemnly swear or affirm, that I have set down in the assessment rolls the names of all the taxable persons residing within my assessment district or parish, and all the real estate and other taxable property situated and being in my assessment district or parish (as the case may be) according to the best of my information, and that I have used all legal means provided to secure the necessary information; and the said assessment roll contains a true statement of the taxable personal estate of each person named in the roll, as ascertained by the affidavit of such person, or by such other means as were in my power; and that I have, in all cases where practicable, interrogated, on oath or affirmation, each person marked in the rolls to be assessed for property in the form provided by law."

He shall deposit said roll with the Board of Assessors for the city of New Orleans, the Justice of the Peace in that part of the parish of Orleans situated on the right bank of the Mississippi river, or the parish recorder, as the case may be; and the respective officers with whom the rolls shall be lodged shall indorse upon them the time when they were received.

SEC. 42. Be it further enacted, etc., That the property described in the descriptive rolls of the tax collectors shall be assessed by the clerk of the District Court, the recorder and sheriff of the parish, who are hereby charged with such assessment, in addition to their other duties. For this purpose they shall give notice in the official journal of the parish to all taxpayers, that they will assess the property of the parish for one month, commencing on the first day of August and ending on the first day of September. Where there is no official newspaper publisheed in the parish, they shall post such notices at the courthouse door.

SEC. 43. Be it further enacted, etc., That the clerk, recorder and sheriff shall, during the time herein specified, proceed to assess, at a fair cash valuation, all property and persons taxable in the parishes. They shall be empowered to examine each party under oath; also the tax collector, touching any matter connected with the said assessment. In all disputed cases the majority shall rule, and their decisions shall be final.

SEC. 44. Be it further enacted, etc., That after the assessment is completed, the recorders shall make three fair and correct copies of the assessment rolls of their several parishes, which shall be approved and signed by said Board of Assessment. The State taxes and the parish taxes shall be placed in separate columns. One of these copies they shall immediately forward to the Auditor of Public Accounts; one they shall deposit, together with the descriptive roll, in the office of the recorder, and the third they shall deliver to the tax collector, upon the order of the Auditor of Public Accounts. And the amount of all such rolls or tax lists thus delivered shall be charged against the collector, which he shall be presumed to have collected at the period when required by law to make his final settlement with the Auditor of Public Accounts.

SEC. 45. Be it further enacted, etc., That each assessment roll and copy shall have attached to it an affidavit, taken before any Justice of the Peace, or the Parish Judge, in the following words, to wit:

We, A. Sheriff; B. Recorder; and C, Clerk of the District Court, in and for the parish of ——, do solemnly swear that we have fully and faithfully assessed all persons and property in our parish for the year 18—; that we have given due notice to all taxpayers that we have commenced assessing their property, and have kept the rolls open from the first of August to the first day of September, and that we have made every possible effort to make said assessment at a fair and full cash valuation, to the best of our abilities. So help us God."

——, Sheriff.
——, Recorder.
——, Clerk District Court.

SEC. 46. Be it further enacted, etc., That the Board of Assessors, in the city of New Orleans, shall expose their rolls from the first of August to the first of October, and give notice in the official journal to all taxpayers in the city of the exposure of said rolls for said time, and notify them of their readiness to correct all erroneous assessments. They shall decide all contested cases, and their decision shall be final.

SEC. 47. Be it further enacted, etc., That the Board of Assessors, for the city of New Orleans, shall make three copies of their assessment rolls, as corrected, on or before the first Monday in October. They shall certify each copy, according to law. They shall deliver one of said copies to the Auditor of Public Accounts, and one to the Recorder of Mortgages, which he shall retain among the records of his office, and the other they shall deliver to the tax collector upon the order of the Auditor of Public Accounts, and the amount of said roll, which he shall be presumed to have collected at the period when required by law to make his final settlement with the Auditor of Public Accounts, shall be charged to said tax collector.

SEC. 48. Be it further enacted, etc., That the Assessor of the parish of Orleans for the right bank of the Mississippi river shall, on or before the first Monday of August of each year, complete his assessment roll; and it is hereby made the duty of the Assessor, Justice of the Peace and President of the Police Jury for said district to examine his assessment roll, expose the same from the first of August to the first of September, and correct all errors of assessment; to this end they shall give notice in the official journal to all taxpayers of the exposure of said roll for said time, and notify them of their readiness to correct all erroneous assessments. They shall have power to examine all parties interested, under oath, upon all matters touching said assessments, and their decision shall be final. They shall complete three fair copies of their assessment rolls, on or before the first Monday in September, and shall certify each with affidavit as prescribed in this act. They shall retain one of the rolls among the records of the office of the Justice of the Peace, one they shall forward to the Auditor of Public Accounts, and one they shall give to the tax collector upon the order of the Auditor of Public Accounts, and the amount of said roll which said collector shall be presumed to have collected at the time when required by law to make his final settlement with the Auditor of Public Accounts, shall be charged to said tax collector.

SEC. 49. Be it further enacted, etc., That in case the Sheriff, Recorder, Clerk of Court, or on the right bank of the parish of Orleans, the Assessor, Justice of the Peace and President of the Police Jury, shall fail, neglect or refuse to act as a board of assessment, as herein directed, on due notice thereof to the Governor by the Auditor of Public Accounts, the Governor shall designate some other citizen to act in his place, and the person so appointed shall be entitled to the same compensation as herein provided, and liable to the same penalty.

SEC. 50. Be it further enacted, etc., That every tax collector or assessor who shall fail to deliver his assessment roll by the time specified above, or to perform any other duty required of him by law, shall not be entitled to the commissions allowed him as compensation for services under this act or any other law; and his failure in this duty shall be deemed an abandonment of his office, and the Auditor of Public Accounts shall give immediate notice thereof to the Governor, which notice shall be conclusive of the fact, and the vacancy shall be filled by appointment by the Governor as in case of vacancy otherwise occurring; and such appointee shall, after being duly qualified, forthwith proceed to make description of property, or assessment as the case may be; and the Clerk, Sheriff, and Recorder shall make such valuation after the notice hereinafter required to be given, as soon as possible, and the rolls shall be returned to the Auditor of Public Accounts as soon as they may be completed.

SEC. 51. Be it further enacted, etc., That the tax collector, outside of the parish of Orleans, shall receive annually as compensation for taking a description of taxable property five per centum on the amount of taxes and property, and three per centum on the amount of poll tax; the assessor in the parish of Orleans shall receive annually for making an assesment of the taxable property five per centum on the amount of poll tax, to be paid in the manner provided by law after the copy of the roll to be lodged with the Auditor of Public Accounts shall have been received by him; provided, that no collector or assessor for performing such duties shall receive less than two hundred dollars for the description of property for each year, nor more than two thousand.

SEC. 52. Be it further enacted, etc., That the Clerk of the District Court, the Recorder and the Sheriff in all the parishes of the State, except the parish of Orleans, and the Justice of the Peace and President of the Police Jury in the parish of Orleans, right bank, shall receive annually, as compensation for making assessment of the taxable property in their several parishes, the sum of one hundred dollars each, to be paid in the manner provided by law after the copy of the roll to be sent to the Auditor of Public Accounts shall have been received by him.

SEC. 53. Be it further enacted, etc., That the assessor and collectors in the parish of Orleans, and the tax collectors of the other parishes of the State, and all others herein named in connection with the assessment and collection of taxes, shall be paid by the State Treasurer, on warrant of the Auditor of Public Accounts, duly registered by