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FRIGHTFUL SHIPWRECKS.

Loss of the General Outram—Fifty-two Lives Lost.

The Bombay *Gazette* of January 28 gives details of the foundering of the steamer General Outram, which resulted in the loss of fifty-two lives:

The ill-fated steamer left Goa on Sunday evening, and all went well until early on the following morning. Shortly after three in the morning the wind, suddenly and with scarcely any warning, came on hard from all quarters; heavy and contrary seas broke over the vessel as high as her masthead, and, amid the confusion and darkness, ere any attempt to save themselves could be made on the part of the crew or passengers, the General Outram heeled over to the port side. The loss of the vessel is attributed simply to the unexpected change in the weather; and, as to that, we may mention that on Saturday the steamship Elphinstone brought to Bombay men who had been washed ashore from no fewer than eight lost pattemars, only a portion of those which had been wrecked along the coast.

It is believed by the survivors that the General Outram at once foundered; but, at all events, passengers and crew were washed off the vessel and had each to do his best for life. There had been some cargo on the deck, and it, with the boats, spars, planks, and other loose materials, was launched over with the men. Doubtless some were stunned by the floating goods, but to others these were the means of preserving life. Of the boats nothing is known by the men who have come to Bombay, except that one, supposed to be the lifeboat, was seen stove in and could not be got at. Captain Teasdale caught hold of the saloon table, which had been on deck, and clung to it for eight hours. He had lost sight of his wife, but when the vessel went over to port he saw his child in its nurse's arms, snatched it from her and kept it for hours, till first death closed its little eyes and then the angry waves swept it from his arms. The chief engineer, Mr. Porrett, when swimming about near the ship, was struck by two "robins," and held on to them for an hour.

Afterward he was struck by a plank, and presuming it a better support than the bundles, which might have become so sodden as not to assist him, he relinquished them and held to the plank. The first and second officers and one of the European passengers are believed to have held out for a long time, as the captain or officers of the Phlox thought they saw the bodies of these gentlemen. Some of the passengers were on deck when the vessel heeled over, but there is little doubt that many perished at once. Only thirty are known to have been afterward picked up, and these, it seems, had a terrible time of it. The wind was blowing strongly from all points, the sea was dashing and seething about fiercely. Above all total darkness prevailed; and there the men had to struggle about, trusting to their own desperate efforts and to a support from whatever came within reach for a temporary existence.

Upward of a couple of hours were spent by them in this struggle, sometimes holding by a spar, plank or hencoop, at others fighting with the waves to recover their lost preserver, and not till daybreak did the sea become quiet, and the survivors have a chance or time to salute each other. Then the land became visible, but at a distance of many miles. The tide was, however, running in that direction, and a hope was entertained that the floating spars, with their living burdens, might be washed ashore. That was again dispelled by the changing of the current, and now, with the rising sun beating on them, the fatigued and coverless men had but the prospect of being driven out to sea, and the almost hopeless hope of meeting some pattemar or other vessel. Providentially, the Phlox, on her passage from Bombay to Goa, hove in sight, after the men from the lost steamer had been in the water for some seven hours.

She bore down to them and sent a boat to pick them up, which at once succored a batch of thirteen, including the captain, chief engineer and the second engineer, (a Mahometan), who were struggling about within a radius of five hundred yards. Captain Baker, of the Phlox, on learning the state of affairs, cruised about in the locality and rescued in all thirty-five men up to four o'clock. Captain Teasdale was a deal injured on one of his feet, but he bravely held out and did his best for the picking up of the other survivors. No more could be seen toward evening, and so the Phlox then made for Goa. The men received every attention on board and were sent on to Bombay by the steamship Elphinstone, which left Goa on Friday morning and reached Bombay on Saturday evening.

Up to the beginning of the week it was thought there was just a possibility that some others of the crew or passengers might have held on and been washed ashore or picked up by some passing craft. Of such there is no hope now, however, and we fear those who are not now counted among the saved may be given up for lost. Among these are the following:

Major M. W. Carr, assistant superintendent of Madras police; Mr. G. S. Clay (Messrs. Lawrence & Co.), Bombay, who was on his return from a holiday; Mr. Clay's servant is among the survivors; Mr. D. T. Stewart, engineer, Bombay, on his passage to Bombay; Mr. and Mrs. Maundez and their two children; they were, we understand, on the passage from Madras, where Mr. Maundez kept a hotel; Mrs. Teasdale and child, the wife and infant of the captain of the General Outram; Mr. A. W. Milne, chief officer of the General Outram, formerly second officer of the steamship Magdala.

Outrages in South Carolina.

We copy this from the Louisville *Courier Journal*, a Democratic journal:

NEW YORK, March 10.—A dispatch from Columbia, South Carolina, last night, says a large body of men, armed, from East Tennessee and North Carolina, made their appearance in York and Chester counties, and fighting had been going on for several days. Major Whitehead, of the Eighteenth Infantry, stationed at Yorkville, arrived this morning, and reports that more outrages had been perpetrated in those counties since Saturday night by both the colored militia and Ku-Klux organizations. On Monday Captain Williams, a mulatto, commanding a company of militia, was taken and hanged, near Carmel Hill, and a number of his men inhumanly whipped. The negroes retaliated, and since then fighting has been continuous. Major Whitehead reports that the negro militia company, commanded by Williams, was defeated on Monday night and fled to his camp at Yorkville. He disarmed them, and now reports to the Governor for orders. Governor Scott will to-day proclaim martial law in York and Chester counties, and has telegraphed to President Grant and General Terry, at Louisville, asking for troops. Pending their arrival the Governor will send a regiment of militia, under competent officers, to restore order, if possible.

The liveliest times are anticipated in the northern part of the State for the next two weeks.

The New York *Standard* says: "It is reported that negotiations have been opened with Vinnie Ream for the execution of the Tweed statue, which is to adorn the park. The severe criticism to which Miss Ream's first work has been subjected in this city render her somewhat indisposed to undertake a work which would doubtless stimulate renewed severity of comment. It has been suggested to her, however, that Mr. Tweed and Warren Leland shall make alternate sittings for the statue, then, when it is completed, if it does not look like one of them, it probably will like the other. In any case the critics will be silenced on the point of likeness, and will probably treat the work with civility."

Little flocks will disagree. Even as did Mrs. Eve's children. Our Vena and Minard had a slight misunderstanding one day, and Vena, fired with revenge against her big brother, kicked the cat. Johnny, who was Vena's favorite brother, saw the performance and said: "Vena, that cat ain't all Minard's, its part mine." "Well," said Vena, with a sort of self-satisfied air, "I kicked Minard's part."

LAWS OF THE STATE OF LOUISIANA.

PUBLISHED BY AUTHORITY.

No. 42.

AN ACT

To provide a revenue, to levy and collect taxes, to grant and collect licenses, to prescribe certain penalties and forfeitures, to provide for the creation and removal of revenue officers, and to define their duties, to punish certain crimes and misdemeanors, to create liens and mortgages in favor of the State in certain cases, to regulate the manner of the payment of moneys from the treasury, to prescribe certain duties of justices of the peace, State and parish officers, to provide for the collection of back taxes or licenses, and to repeal all acts inconsistent therewith.

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; said tax to be levied upon the following described 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 all houses, machinery, fixtures and improvements of any kind thereon or appertaining thereto.

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

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

Fourth—Shares of stock or interest 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 any 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 other corporations doing business in this State, not expressly exempted from taxation by their charters granted by this State.

Ninth—Household goods, silver plate and jewelry, and mechanics' and laborers' tools, to an amount in excess of five hundred dollars, in each household.

PROPERTY EXEMPT FROM TAXATION.

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

First—All lands and lots of ground with the buildings, improvements and other 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 used for the purpose of education, and their furniture, apparatus and equipments, and the lots of lands appurtenant thereto and used therewith, so long as the same shall be used for that purpose only.

Third—The capital stock of literary institutions and of 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 and used therewith, and all their furniture and equipments, so long as the same shall be used for that purpose only.

Fifth—Churches, chapels, convents and other public buildings for religious worship, with their furniture and equipments, and the lots of ground thereto appurtenant and used 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, silver plate, jewelry and mechanics' and laborers' tools to the amount of five hundred dollars, in each household.

PERSONS, TRADES, PROFESSIONS AND OCCUPATIONS, SUBJECT TO TAXATION.

SEC. 3. Be it further enacted, etc., That there shall be levied and collected an annual amount as a license or 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, from each importer or dealer in bar stores, 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 not exceed twenty thousand dollars, twenty-five dollars; and from each retail merchant, dealer or trader whose annual gross receipts do not exceed one hundred thousand dollars, fifty dollars.

Third—From each keeper of a warehouse, cotton or lumber yard, or other place of storage for hire, one hundred dollars.

Fourth—From each keeper of a livery stable, feed or sale 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 every public hack, railway car, dray, or other vehicle, drawn by one horse or mule, ten dollars, to be paid by the proprietor thereof; from every public carriage, dray, railway car, truck, wagon, float, stage, omnibus, or other vehicle drawn by two or more horses or mules, twenty dollars, to be paid by the proprietor thereof.

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, wines or syrups, three hundred dollars; from each keeper of a distillery distilling from fruit exclusively, fifty dollars.

Sixth—From each proprietor and 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 or opera house, fifteen hundred dollars; concert saloon or museum, five hundred dollars; any coffeehouse or beer saloon where theatrical plays, dancing or singing are performed, whether with or without admission fee, one thousand dollars; from each proprietor of a show, menagerie, race course or cockpit, in the city of New Orleans, five hundred dollars.

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

Ninth—From each fortune teller, astrologer, clairvoyant, two hundred and fifty dollars.

Tenth—All coffeehouses, bar-rooms, grogshops, beer saloons or gardens or cabarets shall be divided into the following classes, and shall pay the licenses affixed respectively thereto, viz:

First class: Those whose sales of liquors, wines, beer, 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 or giving away liquors by the glass shall pay, in addition to the grocery license, the third class coffeehouse license; and each retail grocer in the parish of Orleans without such license, who shall keep for sale, sell or give away liquors by the glass, either by himself or any employe, shall be liable to a fine of one hundred dollars for each and every offense, to be recovered by motion by any person after five days' previous notice, before any justice's court, one-half thereof for the benefit of the informer, and the remainder shall be paid by such justice into the State treasury for the benefit of the Charity Hospital fund.

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; over two thousand dollars and less than four thousand dollars, fifty dollars; 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—Every person keeping a hotel for the entertainment of transient persons or travelers, accommodating not over one hundred persons, two hundred and fifty dollars.

Every person keeping a hotel for the entertainment of transient persons or travelers, accommodating over one hundred persons, five hundred dollars.

Every keeper of private or public boarding-houses, for the entertainment of persons by the week, month or year, accommodating over twenty-five (25) persons, one hundred dollars.

Every keeper of a private boardinghouse for the entertainment of persons by the week, month or year, accommodating over five and not over twenty-five persons, twenty-five dollars.

All private boarding-houses accommodating over three and not over five boarders, ten dollars.

Every keeper of a lodging house, for the accommodation of night lodgers only, fifty dollars.

Thirteenth—From each peddler or hawker who peddles or carries goods, wares, merchandise or groceries for sale, or sells through this State in a boat or other water craft, one hundred dollars; in a vehicle drawn by two or more horses, twenty dollars; in a vehicle drawn by one horse, fifteen dollars; on horseback, ten dollars; on foot, five dollars.

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

Fifteenth—From each insurance company with a capital of one hundred thousand dollars or more, incorporated by or under the laws of 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 or under the laws of this State, and transacting an insurance business therein, five hundred dollars; from each insurance company or agency not chartered by this State, but transacting an insurance business therein, 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 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 and by section six of this act; from each banking company or private banker, 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, agency or private banker, 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; from each 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 until 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 by a district court, 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 in each case from the amount recovered.

Eighteenth—From each keeper of a private warehouse, fifty dollars.

Nineteenth—From each and every butcher or market dealer of any kind, from each and every person who keeps a stand or stall in a market place, five dollars; private market, twenty-five dollars.

Twentieth—From every mechanic, barber or tailor, who is boss or proprietor of a shop and who employs two hands or not more than three, ten dollars.

Twenty-first—From every mechanic, barber or tailor, who is boss or proprietor of a shop who employs four or more hands, fifteen dollars.

Twenty-second—From every proprietor of a factory of any kind, sugar or molasses refinery, foundry, planing machines, saw mill, sash and blind factory, and rolling or manufacturing mill, one hundred dollars; provided, that nothing in this item shall apply to sugarhouses or cotton gins on any plantation.

Twenty-third—From each merchant tailor one hundred dollars.

Twenty-fourth—From every contractor, sub-contractor and stevedore working less than ten hands, twenty dollars.

Twenty-fifth—From every contractor, sub-contractor and stevedore working over ten hands, fifty dollars.

Twenty-sixth—From every coffee stand or soda or mineral water fountain, fruit, stand, or stalls of any kind on the streets or tombola, ten dollars.

Twenty-seventh—From every clubhouse where spirituous liquors are used, sold or supplied to members or visitors, two hundred and fifty dollars.

Twenty-eighth—From every incorporated company other than a railroad, whether domestic or foreign, engaged in transporting merchandise in this State, one hundred dollars.

Twenty-ninth—From each cart, truck or other vehicle drawn by hand and used for hire, two dollars and fifty cents each.

Thirtieth—From every towboat for private use or hire in the waters of this State, one hundred dollars.

Thirty-first—Every transient circus, menagerie or other public show or exhibition, shall pay in advance the sum of ten dollars for each performance or exhibition.

Thirty-second—Every person having more than one shop, store or other establishment, or who shall exercise or follow more than one profession, trade, calling or business, shall pay the tax on each separately.

Thirty-third—Each partner of any firm doing business in the State, in any line of occupation, whether resident or non-resident, active or silent, shall pay a license as herein prescribed.

Thirty-fourth—From each and every person pursuing any profession, trade or occupation not herein provided for, thirty dollars.

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, professions or occupations enumerated in the foregoing sections of this act, in this State, before paying the tax levied thereon, and obtaining a license therefor, if not already licensed, from the collector of the State taxes. And no person or corporation carrying on a profession, business or occupation subject to the payment of a license as herein provided, shall be allowed to collect any claim for services rendered in such profession, business or occupation, unless he, she or it can, upon demand, exhibit the tax collector's receipt for such license, according to law; and a failure to exhibit such license receipt by any person or corporation liable to such license shall, in any suit instituted by him, her or it, entitle the party defendant in such suit to a nonsuit; and any person, firm or corporation attempting to do business without a license shall, on the written notice given by the collector to the Attorney General or district attorney, may be enjoined in the name of the State from proceeding further in the transaction of their respective business or vocation until such license shall have been paid.

SEC. 5. Be it further enacted, etc., That each and every license shall expire on the thirty-first day 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 subject to license by this act, after the first day of July, in each and every year, shall be liable for only half a license.

SEC. 6. Be it further enacted, etc., That from every insurer or insurance company transacting an insurance business in this State there shall be collected, in addition to the licenses in such cases hereinbefore provided for, 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. 7. Be it further enacted, etc., That no city or municipal corporation shall levy a tax for any purpose which shall exceed two per centum on the assessed cash value of all property therein listed for taxation; nor shall the police jury of any parish levy a tax for any purposes, during any year, which shall exceed one hundred per centum of the State tax for that year, unless such excess, whether levied by village, city or parochial authorities, shall first be sanctioned by a vote of a majority of the said 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 State constitution, shall be assessed or collected in this State.

SEC. 8. 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 taxation on the total assessed value of all the movable and immovable property in the 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; it shall be the duty of the Auditor of Public Accounts to notify the tax collector [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 of this act 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. 9. Be it further enacted, etc., That for each of the parishes of the State, except the city of New Orleans, the Governor shall, upon the expiration of the term of office of the present incumbents, or in case of any vacancy from any cause whatever, nominate, and by and with the advice and consent of the Senate, appoint one tax collector, which appointment shall date from the first Monday of January, 1871, and shall be made every two years thereafter. The Governor shall nominate, and by and with the advice and consent of the Senate, appoint in and for the city of New Orleans, upon the expiration of the term of office of the present incumbents, or in case of any vacancy from any cause whatever, six tax collectors, one for each of the municipal districts, into which the said city of New Orleans is divided, which appointments shall date from the first Monday of January, 1871, and shall be made every two years thereafter. It shall be the duty of the tax collectors of the several parishes, except the city of New Orleans, to list for taxation all taxable property therein, and to collect all State and parish taxes levied in the same.

SEC. 10. Be it further enacted, etc., That there shall be appointed by the Governor, upon the expiration of the term of office of the present incumbents, or in case of any vacancy from any cause whatever, by and with the advice and consent of the Senate, six assessors in and for the city of New Orleans, one for each of the municipal districts into which said city is divided, for the term of two years, which appointments shall date from the first Monday of January, A. D., 1871, and shall be made every two years thereafter. The assessors so appointed for the city of New Orleans shall, on or before the first Monday of February of each year, procure an office in the central part of the city of New Orleans, and shall constitute themselves 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. 11. Be it further enacted, etc., That all tax collectors of the State, and the State assessors for the city of New Orleans, shall, before commencing the discharge of their duties, give bond and security according to law for their respective terms of office. The assessors for the city of New Orleans shall each give bond and security, with four sureties, in the sum of twenty thousand dollars. The tax collectors for the city of New Orleans shall each give such bond and security for the following sums, to wit: The tax collector for the First District of said city, fifty thousand dollars; the tax collector for the Second District of said city, forty thousand dollars; the tax collector for the Third District of said city, twenty thousand dollars; the tax collector for the Fourth District of said city, twenty-five thousand [dollars]; the tax collector of the Fifth District of said city, twenty thousand dollars; and the tax collector for the Sixth District of said city, twenty-five thousand dollars. The tax collectors in the rest of the State shall each, in like manner, give bond and security in a sum which shall be one thousand dollars more than the full amount of the taxes levied, according to the last assessment rolls of their parishes respectively; provided, that in none of said parishes shall the bond to be given by the tax collectors thereof, as aforesaid, exceed the sum of twenty thousand dollars.

SEC. 12. Be it further enacted, etc., That all bonds given, as aforesaid, by said assessors and tax collectors, 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 or collectors.

SEC. 13. 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 such appointee shall have been qualified.

SEC. 14. 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. 15. Be it further enacted, etc., That the Auditor of Public Accounts shall not recognize any tax collector or assessor until an authentic copy of his bond and his oaths of office shall have been filed in the office of the Auditor of Public Accounts, and his bond recorded *verbatim* in the mortgage office of the parish for which he is appointed.

ASSESSMENT OF PROPERTY.

SEC. 16. Be it further enacted, etc., That property shall be assessed in the parish in which it may be situated.

SEC. 17. Be it further enacted, etc., That the Auditor of Public Accounts may require tax collectors and assessors, from time to time, to furnish such statistical information, regarding the quantity of land cultivated or not, the crops cultivated, and their kind, the population of the State, or any other subject, as he may deem necessary.

SEC. 18. Be it further enacted, etc., That all lands, not owned by persons residing in the parish in which such lands are situated, shall be denominated lands of non-residents; and all such lands shall be designated on the assessment rolls, but in a part thereof separate from the other assessments.

SEC. 19. 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. 20. 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 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. 21. 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. 22. Be it further enacted, etc., That the capital stock not invested in real estate of any 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 in which its agents shall keep their place of business.

SEC. 23. Be it further enacted, etc., That each assessor appointed for the city of New Orleans, and the tax collectors appointed for each of the parishes, shall proceed, by diligent inquiry, between the first day of February and the first day of July of every year, to ascertain the names of all the inhabitants of their respective parishes, who are taxable for licenses or for property, or for both, and also to obtain a description of all the taxable property within the same. And to these ends and purposes said assessors and tax collectors shall, without delay, serve on each of the taxpayers of their respective parishes or districts, a written or printed notice, containing an enumeration of all the objects of taxation, both real and personal, as fixed by law, and requiring each taxpayer so notified to fill up the blanks in said notice with such of the objects of taxation aforesaid as he possesses or has under his control, and to give the value of each of said objects of taxation, and to make a declaration over his or her signature to the correctness of the statements so made, declared and signed. And such statement, so filled, declared and signed, shal lbe returned to the said assessor or tax collector, as the case may be, on or before the first day of July following the service of such notice.

SEC. 24. Be it further enacted, etc., That each assessor in the city of New Orleans, and each tax collector in the other parishes of the State, in order to aid him in ascertaining the taxable property in his assessment district or parish, is authorized to interrogate, upon oath or affirmation, 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 fill out and return the notice hereinbefore set forth to 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; and the whole of said lists shall be carefully stitched or bound together, and shall be deposited with the descriptive or assessment rolls, as hereinafter provided for, in the offices of the parish recorders; those for the city of New Orleans in the office of the Board of State Assessors; and the Auditor of Public Accounts is hereby authorized and required to prepare and furnish to the assessors and tax collectors all blanks necessary to the performance of their duties as herein prescribed. The tax collectors for the city of New Orleans may appoint one or more deputies, who shall have authority to canvass their respective districts in order to ascertain who are pursuing trades, occupations or 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 shall answer falsely, shall be subject to a fine of fifty dollars, collectable before any justice of the peace in the city of New Orleans, for the benefit of the Charity Hospital, and the tax collectors throughout the State shall be authorized to appoint one or more deputies to assist them in the performance of their duties, and all such tax collectors shall be responsible for the acts of their deputies.

SEC. 25. Be it further enacted, etc., That the declaration to be made by each tax-paying inhabitant shall be in the following words: "I, A. B., do solemnly declare 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. (Signed) A. B."

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

SEC. 26. Be it further enacted, etc., That if any person shall fail or refuse to give a list of his property after the tax collector in any parish, or the assessors in the city of New Orleans, shall have 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; and any description of property made by the assessor or tax collector in default of the taxpayer to furnish a description thereof, as aforesaid, or to correct the same when the assessment roll is open for public inspection, as hereinafter provided, shall be valid in law against such taxpayer, any error therein to the contrary notwithstanding.

SEC. 27. 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 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 number of the lots in each square, and the streets the said lots front on.

SEC. 28. Be it further enacted, etc., That if a track [tract] or lot of land, or other property, shall be omitted in the assessment of one or more years, such omission, when discovered, shall be assessed for the years during which it was omitted, without penalty or interest, in the assessment for the current year, by the persons authorized to make the assessment.

SEC. 29. Be it further enacted, etc., That the Auditor of Public Accounts shall furnish to the tax collector in each parish, or in the city of New 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 affixed by law.

SEC. 30. Be it further enacted, etc., That when a person shall be assessed as tutor, curator, agent, or in any right of his wife, or in any other representative capacity, he shall be assessed as such, with the addition to his name of the word "agent," and such assessment shall be carried out in a separate line from his individual assessment.

SEC. 31. Be it further enacted, etc., That to assist the tax collectors of the different parishes, other than the parish of Orleans, in listing 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 a 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. 32. Be it further enacted, etc., That if the land to be assessed be a tract or a lot known by a name, or if the owner's name be known, it shall be designated by these particulars, and by its boundaries; if it have no name or the name be unknown, it shall be designated by its boundaries alone. In all cities, towns or villages it shall be the duty of the assessor or tax collector to designate the number of the lot according to the plan of such city, town or village, according to the plat or plan of the squares designated by that particular plat or plan. If no plat or plan is known of any city, town or village, or squares within the same, it shall be lawful for the tax collector or assessor to describe it by the boundaries of streets within which it is situated, giving in such cases the dimensions; the assessments in incorporated towns and villages shall be in separate columns, and shall designate the name of the street on which the lots front.

SEC. 33. Be it further enacted, etc., That 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 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 April in each year, make and deliver to the assessor of the assessment district, or to the tax collector of the city or 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 actually paid in, or employed in, its fee in, and not invested 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. 35. Be it further enacted, etc., That the tax collector and assessor shall enter all incorporated companies from which statements shall have been received, and the property of such companies, in the assessment rolls, in the following manner: They shall enter in the first column 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 or employed stock paid in, and its value to be ascertained by an inspection of the books of the company, which inspection will be made by the Board of Assessors; in the fifth column they will put the aggregate value for which the company is liable to be taxed, which value thus ascertained will constitute the amount on which the tax of such corporation will be levied as is provided by law.

SEC. 36. 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 assessors in the city of New Orleans, or to the tax collectors in the respective 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 provided for in 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. 37. Be it further enacted, etc., That all licenses or 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 immovable property of such person, firm, company or corporation, for his or their entire license or tax, any alienation thereof or incumbrance thereon notwithstanding, until the same be fully paid, and such lien and privilege 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, together with the penalties prescribed by law in default of punctual payment, and all lawful costs and charges; and they shall be paid by preference over all other liens, privileges, mortgages and incumbrances.

SEC. 38. Be it further enacted, etc., That all licenses or taxes imposed under the provisions of any former revenue act, and not collected within ninety days after the promulgation of this act, shall be collected in accordance with the provisions of this act, together with the penalties and forfeitures herein imposed; and the privilege of the State for such taxes or licenses shall not be barred by any prescription whatever; provided, that this section shall not apply to the collection of the taxes usually denominated the "one per cent tax" and the "convention tax," which shall be collected in accordance with existing laws relative thereto.

SEC. 39. Be it further enacted, etc., That the assessors in the city of New Orleans, and the tax collectors in the respective parishes of this State, shall complete their descriptions of all the taxable property of their respective assessment districts or parishes, on or before the first day 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 real estate or 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 that the said assessment roll contains a true statement of the taxable personal estate of each person named in the roll, as ascertained by the declaration or affidavit of such person, or by such other means as were in my power; and that I have, in all cases where deemed necessary, interrogated, on oath or affirmation, each person marked in the rolls, to be assessed for property, in the form and manner provided by law."

Said assessors of the city of New Orleans, or tax collectors of the other parishes of the State, shall deposit said rolls with the Board of Assessors for the city of New Orleans, or with the parish recorders, 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.

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