

persons pursuing the several trades, professions, vocations and callings. All persons, associations of persons and corporations pursuing any trade, profession, business or calling may be rendered liable to such tax, except clerks, laborers, clergymen, school teachers, those engaged in mechanical, agricultural, horticultural and mining pursuits, and manufacturers other than those of distilled alcoholic or malt liquors, tobacco and cigars, and cotton seed oil. No political corporation shall impose a greater license tax than is imposed by the General Assembly for State purposes.

Art. 206. The following property shall be exempt from taxation, and no other, viz: All public property, places of religious worship or burial, all charitable institutions, all buildings and property used exclusively for colleges or other school purposes, the real and personal estate of any public library and that of any other literary association used by or connected with such library, all books, philosophical apparatus and all paintings and statuary of any company or association kept in a public hall; provided, the property so exempted be not used or leased for purposes of private or corporate profit or income. There shall also be exempt from taxation household property to the value of five hundred dollars. There shall also be exempt from taxation and license for a period of ten years from the adoption of this constitution, machinery and other property employed in the manufacture of textile fabrics, leather, shoes, hats, flour, harness, saddlery, machinery, agricultural implements, furniture and other articles of wood, marble or stone, soap, stationery, ink and paper, boat building and chocolate, provided that not less than five hands are employed in any one factory.

Art. 207. The General Assembly shall levy an annual poll tax, for the maintenance of public schools, upon every male inhabitant in the State over the age of twenty-one years, which shall never be less than one dollar nor exceed one dollar and a half per capita, and the General Assembly shall pass laws to enforce payment of said tax.

Art. 208. The State tax on property for all purposes whatever, including expenses of government, schools, levees and interest shall not exceed in any one year six mills on the dollar of its assessed valuation, if the ordinance regarding the bonded debt of the State is adopted and ratified by the people; and if said ordinance is not adopted and ratified by the people, the State tax for all purposes aforesaid shall not exceed in any one year five mills on the dollar of the assessed valuation of the property; and no parish or municipal tax for all purposes whatsoever shall exceed ten mills on the dollar of valuation; and provided that for the purpose of erecting and constructing public buildings, bridges and works of public improvement in parishes and municipalities the rates of taxation herein limited may be increased when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the property taxpayers of such parish or municipality entitled to vote under the election laws of the State, and a majority of same voting at such election shall have voted therefor.

Art. 209. There shall be no forfeiture of property for the non-payment of taxes, State, levee district, parochial or municipal, but at the expiration of the year in which they are due the collector shall, without suit, and after giving notice to the delinquent in the manner to be provided by law (which shall not be by publication except in case of unknown owner) advertise for sale the property on which the taxes are due in the manner provided for judicial sales, and on the day of sale he shall sell such portion of the property as the debtor shall point out, and in case the debtor shall not point out sufficient property, the collector shall at once and without further delay sell the least quantity of property which any bidder will buy for the amount of the taxes, interest and costs. The sale shall be without appraisal, and the property sold shall be redeemable at any time for the space of one year, by paying the price given, with twenty per cent and costs added. No sale of property for taxes shall be annulled for any informality in the proceedings until the price paid, with 10 per cent interest, be tendered to the purchaser. All deeds of sale made, or that may be made, by collectors of taxes, shall be received by courts in evidence as prima facie valid sales.

Art. 210. The tax shall be designated by the year in which it is collectible, and the tax on movable property shall be collected in the year in which the assessment is made.

Art. 211. The Legislature shall pass no law postponing the payment of taxes, except in cases of overflow, general conflagration, general destruction of the crops, or other public calamity.

Art. 212. A levee system shall be maintained in the State, and a tax not to exceed one mill may be levied annually on all property subject to taxation, and shall be applied exclusively to the maintenance and repairs of levees.

Art. 213. The General Assembly may divide the State into levee districts and provide for the appointment or election of levee commissioners in said districts, who shall, in the method and manner to be provided by law, have supervision of the erection, repairs and maintenance of the levees in said districts; to that effect it may levy a tax not to exceed five mills on the taxable property situated within the alluvial portions of said districts subject to overflow.

Art. 214. The provisions of the above two articles shall cease to have effect whenever the Federal government shall assume permanent control and provide the ways and means for the maintenance of levees in this State. The Federal government is authorized to make such geological, topographical, hydrographical and hydrometrical surveys and investigations within the State as may be necessary to carry into effect the act of Congress to provide the appointment of a Mississippi River Commission for the improvement of said river, from the head of the Passes near its mouth to the headwaters, and to construct and protect such public works and improvements as may be ordered by Congress under the provisions of said act.

Art. 215. Corporations, companies or associations organized or domiciled out of this State, but doing business herein, may be licensed by a mode different from that provided for home corporations or companies; provided, said different mode of license shall be uniform, upon a graduated system, as to all such corporations, companies or associations that transact the same kind of business.

Art. 216. All the articles and provisions of this ordinance regulating and relating to the collection of State taxes and tax sales shall also apply to and regulate the collection of parish, district and municipal taxes.

Art. 217. The General Assembly shall have power, with the concurrence of an adjacent State or States, to create levee districts composed of territory partly in this State and partly in such adjacent State or States, and the levee commissioners for such district or districts shall possess all the power provided by article 213 of this constitution.

HOMESTEADS AND EXEMPTION.

Art. 218. There shall be exempt from seizure and sale by any process whatever, except as herein provided, the "homesteads" bona fide owned by the debtor and occupied by him, consisting of lands, buildings and appurtenances, whether rural or urban; of every head of a family, or person having a mother or father, a person or persons dependent on him or her for support; also, one work-house, one wagon or cart, one yoke of oxen, two cows and calves, twenty-five head of hogs, or one thousand pounds of bacon or its equivalent in pork, whether these exempted objects be attached to a homestead or not, and on a farm the necessary quantity of corn and fodder for the current year, and the necessary farming implements to the value of two thousand dollars.

Provided, that in case the homestead exceeds two thousand dollars in value the beneficiary shall be entitled to that amount in case a sale of the homestead under any legal process realizes more than that sum.

No husband shall have the benefit of a homestead whose wife owns and is in the actual enjoyment of property or means to the amount of two thousand dollars.

Such exemptions to be valid shall be set apart and registered as shall be provided by law. The benefit of this provision may be claimed by the surviving spouse or minor child or children of a deceased beneficiary if in indigent circumstances.

Art. 219. Laws shall be passed as early as practicable, for the setting apart, valuation and registration of property claimed as a homestead. Rights to homesteads or exemptions under laws or contracts, or for debts existing at the time of the adoption of this constitution, shall not be impaired, repealed or affected by any provision of this constitution or any laws passed in pursuance thereof. No court or ministerial officer of this State shall ever have jurisdiction or authority to enforce any judgment, execution or decree against the property set apart for a homestead, including such improvements as may be made thereon from time to time; provided, the property herein de-

clared to be exempt shall not exceed in value two thousand dollars. This exemption shall not apply to the following cases, to wit:

1. For the purchase price of said property or any part thereof.
2. For labor and material furnished for building, repairing or improving homesteads.
3. For liabilities incurred by any public officer or fiduciary or any attorney at law for money collected or received on deposit.
4. For lawful claims for taxes or assessments.
5. The owner of a homestead shall at any time have the right to supplement his exemption by adding to an amount already set apart which is less than the whole amount of exemption herein allowed, sufficient to make his homestead and exemption equal to the whole amount allowed by this constitution.
6. The homestead shall not be susceptible of mortgage, except for the purchase price, labor and material furnished for the building, repairing or improving homestead; nor shall any renunciation or waiver of homestead rights or exemptions be valid. The right to sell any property which shall be recorded as a homestead shall be preserved, but no sale shall destroy or impair any rights of creditors therein.

Art. 220. Equitable laws shall be passed for the protection of creditors against the fraudulent claims of debtors, for the punishment of fraud and for reaching property and funds of the debtor concealed from the creditor.

PUBLIC EDUCATION.

Art. 221. There shall be free public schools established by the General Assembly throughout the State for the education of all the children of the State between the ages of six and eighteen years; and the General Assembly shall provide for their establishment, maintenance and support by taxation or otherwise. And all the moneys so raised, except the poll tax, shall be distributed to each parish in proportion to the number of children between the ages of six and eighteen years.

Art. 222. There shall be elected by the qualified electors of the State, a Superintendent of Public Education, who shall hold his office for the term of four years, and until his successor is qualified. His duties shall be prescribed by law, and he shall receive an annual salary of two thousand dollars. The aggregate annual expenses of his office, including his salary, shall not exceed the sum of three thousand dollars. The General Assembly shall provide for the appointment of parish boards of public education for the different parishes.

The parish boards may appoint a parish superintendent of public schools in their respective parishes, who shall be ex-officio secretary of the parish board, and whose salary for his double functions shall not exceed two hundred dollars annually, except that in the parish of Orleans the salary of the parish superintendent shall be fixed by the General Assembly, to be paid out of the public school fund accruing to each parish respectively.

Art. 223. The general exercises in the public schools shall be conducted in the English language and the elementary branches taught therein; provided, that these elementary branches may be also taught in the French language in those parishes in the State or localities in said parishes where the French language predominates, if no additional expense is incurred thereby.

Art. 224. The funds derived from the collection of the poll tax shall be applied exclusively to the maintenance of the public schools as organized under this constitution, and shall be applied exclusively to the support of the public schools in the parish in which the same shall be collected, and shall be accounted for and paid by the collecting officers directly to the competent school authorities of each parish.

Art. 225. No funds raised for the support of the public schools of the State shall be appropriated to or used for the support of any sectarian schools.

CONCERNING A STATE UNIVERSITY.

Art. 226. The University of Louisiana, as at present established and located at New Orleans, is hereby recognized in its three departments, to-wit: the law, the medical and the academical departments, to be governed and controlled by appropriate faculties.

The General Assembly shall, from time to time, make such provision for the proper government, maintenance and support of said State University of Louisiana, and all the departments thereof, as the public necessities and well-being of the people of the State of Louisiana may require, not to exceed ten thousand dollars annually. The Louisiana State University and Agricultural and Mechanical College, now established and located in the city of Baton Rouge, is hereby recognized, and all revenues derived and to be derived from the sales of land or land scrip, donated by the United States to the State of Louisiana, for the use of a seminary of learning, and mechanical and agricultural college, shall be appropriated exclusively to the maintenance and support of said Louisiana State University and Agricultural and Mechanical College as the public necessities and the well-being of the people of the State of Louisiana may require, not to exceed ten thousand dollars annually.

Art. 227. The General Assembly shall also establish in the city of New Orleans a university for the education of persons of color; provide for its proper government, and shall make an annual appropriation of not less than five thousand nor more than ten thousand dollars for its maintenance and support.

Art. 228. Women over twenty-one years of age shall be eligible to any office of control or management under the school laws of this State.

THE FREE SCHOOL FUND, SEMINARY FUND AND AGRICULTURAL AND MECHANICAL COLLEGE FUND.

Art. 229. The debt due by the State to the free school fund is hereby declared to be the sum of one million one hundred and thirty thousand eight hundred and sixty-seven dollars and fifty cents in principal, and shall be placed on the books of the Auditor and Treasurer to the credit of the several townships entitled to the same; the said principal being the proceeds of the sales of lands heretofore granted by the United States for the use and support of free public schools, which amount shall be held by the State as a loan and shall be and remain a perpetual fund, on which the State shall pay an annual interest of 4 per cent from the first day of January, 1880, and that said interest shall be paid to the several townships in the State entitled to the same, in accordance with the act of Congress, No. 68, approved February 15, 1843, and the bonds of the State heretofore issued, belonging to said fund and sold under act of the General Assembly, No. 81, of 1872, are hereby declared null and void, and the General Assembly shall make no provision for their payment, and may cause them to be destroyed.

The debt due by the State to the seminary fund is hereby declared to be one hundred and thirty-six thousand dollars, being the proceeds of the sales of lands heretofore granted by the United States to this State for the use of a seminary of learning, and said amount shall be placed to the credit of said fund on the books of the Auditor and Treasurer of the State as a perpetual loan, and the State shall pay an annual interest of four per cent on said amount from January 1, 1880, for the use of said seminary of learning; and the consolidated bonds of the State now held for use of said fund shall be null and void after the first day of January, 1880, and the General Assembly shall never make any provision for their payment, and they shall be destroyed in such manner as the General Assembly may direct.

The debt due by the State to the Agricultural and Mechanical College fund is hereby declared to be the sum of one hundred and eighty-two thousand three hundred and thirteen dollars and three cents, being the proceeds of the sales of lands and land scrip heretofore granted by the United States to this State for the use of a college for the benefit of agriculture and the mechanic arts; said amounts shall be placed to the credit of said fund on the books of the Auditor and Treasurer of the State as a perpetual loan, and the State shall pay an annual interest of 5 per cent on said amount from January 1, 1880, for the use of said Agricultural and Mechanical College. The consolidated bonds of the State now held by the State for the use of said fund shall be null and void after the first day of January, 1880, and the General Assembly shall never make any provision for their payment, and they shall be destroyed in such a manner as the General Assembly may direct.

The interest provided for by this article shall be paid out of any tax that may be levied and collected for the general purposes of public education.

CORPORATIONS AND CORPORATE RIGHTS.

Art. 230. The General Assembly shall not remit the forfeiture of the charter of any corporation now existing, nor renew, alter or amend the same, nor pass any general or special law for the benefit

of such corporation, except upon the condition that such corporation shall thereafter hold its charter subject to the provisions of this constitution.

Art. 231. The exercise of the police power of the State shall never be abridged nor so construed as to permit corporations to conduct their business in such manner as to infringe the equal rights of individuals or the general well-being of the State.

Art. 232. No foreign corporation shall do any business in this State without having one or more known places of business and an authorized agent or agents in the State upon whom process may be served.

Art. 233. No corporation shall engage in any business other than that expressly authorized in its charter or incidental thereto, nor shall it take or hold any real estate for a longer period than ten years, except such as may be necessary and proper for its legitimate business or purpose.

Art. 234. No corporation shall issue stock nor bonds, except for labor done or money or property actually received, and all fictitious issues of stock shall be void, and any corporation issuing such fictitious stock shall forfeit its charter.

Art. 235. The stock shall not be increased, except in pursuance of general laws, nor without consent of persons holding the larger amount in value of the stock first obtained at a meeting of stockholders to be held after thirty days' notice given in pursuance of law.

Art. 236. The term corporation, as used in this constitution, shall be construed to include all joint stock companies or associations having any power or privileges not possessed by individuals or partnerships.

Art. 237. It shall be a crime, the nature and punishment of which shall be prescribed by law, for any president, director, manager, cashier or other officer or owner of any private or public bank or banking institution to assent to the reception of deposits, or the creation of debts by such banking institution after he shall have had knowledge of the fact that it is insolvent or in failing circumstances; any such officer, agent or manager shall be individually responsible for such deposits so received and all such debts so created with his assent.

Art. 238. The General Assembly shall have power to enact general laws authorizing the parochial or municipal authorities of the State, under certain circumstances, by a vote of the majority of the property taxpayers in numbers and in value, to levy special taxes in aid of public improvements or railway enterprises; provided, that such tax shall not exceed the rate of five mills per annum nor extend for a longer period than ten years.

Art. 239. Any railroad corporation or association organized for the purpose shall have the right to construct and operate a railroad between any points within this State, and connect at the State line with railroads of other States. Every railroad company shall have the right with its road to intersect, connect with or cross any other railroad, and shall receive and transport each the other's passengers, tonnage and cars, loaded or empty, without delay or discrimination.

Art. 240. Railways heretofore constructed, or that may hereafter be constructed in this State, are hereby declared public highways and railroad companies common carriers.

Art. 241. Every railroad or other corporation, organized or doing business in this State under the laws or authority thereof, shall have and maintain a public office or place in this State for the transaction of its business, where transfers of stock shall be made, and where shall be kept for public inspection books in which shall be recorded the amount of capital stock subscribed, the names of owners of stock, the amounts owned by them respectively, the amount of stock paid, and by whom, the transfers of said stock, with the date of transfer, the amount of its assets and liabilities, and the names and places of residence of its officers.

Art. 242. If any railroad company, organized under the laws of this State, shall consolidate, by sale or otherwise, with any railroad company organized under the laws of any other State or of the United States, the same shall not thereby become a foreign corporation, but the courts of this State shall not retain jurisdiction in all matters which may arise, as if said consolidation had not taken place. In no case shall any consolidation take place except on public notice of at least sixty days to all stockholders, in such manner as may be provided by law.

Art. 243. General laws shall be enacted providing for the creation of private corporations, and shall therein provide for the adequate protection of the public and of the individual stockholder.

Art. 244. The police juries of the several parishes and the constituted authorities of all incorporated municipalities of the State shall alone have the power of regulating the slaughtering of cattle and other live stock within their respective limits; provided, no monopoly or exclusive privilege shall exist in this State, nor such business be restricted to the land or houses of any individual or corporation; provided, the ordinances designating the places for slaughtering shall obtain the concurrent approval of the board of health or other sanitary organization.

PAROCHIAL AFFAIRS AND BOUNDARIES.

Art. 245. The General Assembly may establish and organize new parishes, which shall be bodies corporate, with such powers as may be prescribed by law; but no new parish shall contain less than six hundred and twenty-five square miles, nor less than seven thousand inhabitants; nor shall any parish be reduced below that area or number of inhabitants.

Art. 246. All laws changing parish lines or removing parish seats shall, before taking effect, be submitted to the electors of the parish or the parishes to be affected thereby, at a special election held for that purpose, and be adopted by a majority of votes of each parish cast at such election.

Art. 247. Any parish may be dissolved and merged by the General Assembly into a contiguous parish or parishes, two-thirds of the qualified electors of the parish proposed to be dissolved voting in favor thereof, at an election held for that purpose; provided, that each of the parishes into which the dissolved parish proposes to become incorporated consents thereto by a majority of its qualified electors voting therefor.

Art. 248. Whenever a parish shall be enlarged or created from territory contiguous thereto, it shall be entitled to a just proportion of the property and assets and liable for a just proportion of the existing debts or liabilities of the parish or parishes from which such territory shall be taken.

THE CITY OF NEW ORLEANS.

Art. 249. The citizens of the city of New Orleans or any political corporation which may be created within its limits shall have the rights of appointing the several officers necessary for the administration of the police of said city, pursuant to the mode of election which shall be provided by the General Assembly.

Art. 250. The General Assembly, at its next session after the adoption of this constitution, shall enact such legislation as may be proper to liquidate the indebtedness of the city of New Orleans, and apply its assets to the satisfaction thereof. It shall have authority to cancel the charter of said city, and remit its inhabitants to another form of government if necessary. In any such new form of government no salary shall exceed three thousand five hundred dollars.

Art. 251. The General Assembly shall pass necessary laws to prevent sailors or others of the crew of foreign vessels from working on the wharves and levees of the city of New Orleans; provided, there is no treaty between the United States and foreign powers to the contrary.

AMENDMENT AND REVISION OF THE CONSTITUTION.

Art. 252. Propositions for the amendment of this constitution may be made by the General Assembly at any regular session thereof, and if two-thirds of all the members elected to each house shall concur therein, after such proposed amendments have been read in such respective houses on three separate days, such proposed amendment or amendments together with the yeas and nays thereon, shall be entered on the journal, and the Secretary of State shall cause the same to be published in two newspapers published in the parish of Orleans and in one paper in each other parish of the State in which a newspaper is published, for three months preceding the next election for Representatives, at which time the said amendment or amendments shall be submitted to the electors for their approval or rejection; and if a majority voting on said amendment or amendments shall approve and ratify the same, then such amendment or amendments so approved and ratified shall become a part of the constitution.

When more than one amendment shall be submitted at the same