OFFICIAL.

BY AUTHORITY.

[No. 194.]

To provide for the Assessment and Collection of Taxes in this State.

Sec. 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That, in every parish of this State, except the parishes of Orleans and Jefferson, there shall be elected, by the qualified voters of such parish, one Assessor of Taxes in and for said parish.

Sec. 2. Be it further enacted, &c., There shall be elected in like manner, one Assessor in and for the city of Lafayette, by the qualified voters therein, and another Assessor for all other parts of the parish of Jefferson, by the qualified voters thereof.

Sec. 3. Be it further enacted, &c., For the city of New Orleans there shall be elected by the qualified voters thereof, three Assessors of Taxes in and for said city. The Assessors of the city of New Orleans shall, on the first Monday of January next, after their election, proceed to open an office in a central part of the city of New Orleans, and shall constitute themselves into a Board of Assessors of the city of New Orleans. They shall proceed to apportion the duties of assessing the property of persons within the limits of said parish among themselves, so as to make the duties as nearly equal as may be.

Sec. 4. Be it further enacted, &c., That, for that portion of the parish of Orleans on the right bank of the Mississippi river there shall be elected one Assessor, by the qualified voters thereof.

Sec. 5. Be it further enacted, &c., The election of Assessors shall be held at the same time and at the same place with the elections for Sheriffs and Justices of the Peace, and they shall hold their offices for two years.

Sec. 6. Be it further enacted, &c., Every Assessor, before he enters upon the duties of his office, shall take and subscribe the oath prescribed by the constitution, and shall give bond and security in the manner prescribed by law, relative to the bonds of Tax Collectors and other public officers, in the sum of five hundred dollars, conditioned for the faithful performance of his duties.

Sec. 7. Be it further enacted, &c., Property shall be assessed in the parish in which it may be situated, the assessment roll 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 and corn.

Sec. 8. Be it further enacted, &c., All lands not owned by a person residing in the parish where the same are situated, shall be denominated lands of non-residents, and shall be assessed as hereinafter provided.

Sec. 9. Be it further enacted, &c., When the line between two parishes divides a plantation or tract of land, the same shall be assessed, if occupied in the parish where the occupant resides; if unoccupied, each part shall be assessed in the parish in which it shall lie.

Sec. 10. Be it further enacted, &c., Every person who is assessed in the parish where he resides, with the assessment in the parish where he resides, and a assessed in the parish where the plantation or land may lie.

Sec. 11. Be it further enacted, &c., Real estate of incorporated companies liable to taxation, shall be assessed in the parish in which the same may be, in the same manner as other real estate of individuals.

Sec. 12. Be it further enacted, &c., All the personal estate of every incorporated company liable to taxation, shall be assessed in the parish where the principal office or place for transacting the financial concerns of the company shall be; or if the company have no principal office or place for transacting its financial concerns, then in the parish where the operations of the company shall be carried on, or its agent shall keep their place of business.

Sec. 13. Be it further enacted, &c., The Assessors in each parish shall proceed by diligent inquiry, between the first Mondays of April and the first Mondays of October, and ascertain the names of all the inhabitants of their respective parishes, whether taxable for licenses or on property, or both, and also all the taxable property within the same.

Sec. 14. Be it further enacted, &c., The Board of Assessors of the city of New Orleans shall, from time to time, revise and fix the valuation of the property that may be assessed from time to time by each of said Assessors; the Assessors in each ward shall make a separate assessment roll for each of the executive district of the city of New Orleans.

Sec. 15. Be it further enacted, &c., Each Assessor, in order to aid him in ascertaining the taxable property within his parish or assessment district, shall have power, and required to administer oath or affirmation, in every instance, such necessary, in paying attention of his parish or assessment district, and, in the following manner, first the number of slaves in his possession, with a description of them by age and sex; second, the number of slaves in his possession, or under his control in any manner as the individual shall be required to form, in the Assessor within an attest, of such objects of taxation, in the following manner, he shall be may hold the same which said lists he shall deliver to the Assessors rolls.

Sec. 16. Be it further enacted, &c., The said oath or affirmation shall be in the following words, I A. B. do solemnly swear or affirm, that the foregoing lists to be made out and delivered, contain a 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, or made, does not exceed the amount of dollars, according to the taxes paid if which has been exhibited to me. So help me God.

Sec. 17. Be it further enacted, &c., All real and personal estate, liable to taxation, shall be estimated by the Assessor at its full cash value, and in case of doubt as to the value of the said real and personal estate, it shall be the demand on the owner of the same. The Assessors shall be required to call in the assistance of freeholders residing in the vicinity to assess the same; and all the figured property shall be assessed at its cash value of information.

Sec. 18. Be it further enacted, &c., In case the own for occupant be absent, resident out of the parish, or be unknown to the assessor, and in case the property within the assessment roll, or a list of his property, as provided in this act, shall be assessed by the Assessor, according to his best information.

Sec. 19. Be it further enacted, &c., If a tract or plantation, or other property situated in two or more assessment years, or series of years, or the same, when discovered, shall be assessed by the assessor in the year in which it was discovered.

Sec. 20. Be it further enacted, &c., The Auditor of Public Accounts shall furnish to the assessors in each parish, or assessment district, an assessment roll on which shall be set down, in separate columns, the objects of taxation, as fixed by law, the number of acres of land, and number of slaves, the number of horses and mules, and the number of acres of land, and the number of acres cultivated, and the number of acres cultivated in cotton, cane and corn. The assessment roll shall also contain additional columns, in which the assessors shall enter the number of acres of land, and the number of slaves, and the number of horses and mules, and the number of acres of land, and the number of acres cultivated in cotton, cane and corn, and the number of acres cultivated in cotton, cane and corn, and the number of acres cultivated in cotton, cane and corn