

GENERAL LAWS

OF THE

STATE OF TEXAS

PASSED AT THE

SESSION OF THE FIFTEENTH LEGISLATURE

BEGUN AND HELD

AT THE CITY OF AUSTIN,

APRIL 18th, 1876.

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BY AUTHORITY.

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had in criminal causes, and as there is not in force any law authorizing a change of venue by the State, therefore, this act go into effect and be in force from and after its passage.

Approved August 21, 1876.

Takes effect from its passage.

**CHAPTER CLVII.—An Act defining what money and property is subject to taxation or exemption, and the mode of listing the same.**

**SECTION 1.** *Be it enacted by the Legislature of the State of Texas, That all real and personal property in this State, the property of corporations now existing or may be hereafter created, and the property of all banks or banking companies now existing or may be hereafter created, and of all bankers, except such as is hereinafter expressly exempted, is subject to taxation, and such property, or the value thereof, shall be entered in a list of taxable property for that purpose, in a manner prescribed by this act.*

**SEC. 2.** Real property, for the purpose of taxation, shall be construed to include the land itself, whether laid out in town lots, or otherwise, and all the buildings, structures and improvements, or other fixtures, of whatsoever kind thereon, and all the rights and privileges belonging or in anywise appertaining thereto, and all mines, minerals, quarries and fossils in and under the same.

**SEC. 3.** Personal property shall, for the purpose of taxation, be construed to include all goods, chattels, moneys, credits and effects, where-soever they may be in this State; *provided*, that moneys, credits, bonds, and other evidences of debt, shall be included, whether the same be in or out of this State; all ships, boats and vessels belonging to inhabitants of this State, if registered in this State, whether at home or abroad, and all capital invested therein; all moneys at interest, either within or without this State due the person to be taxed, over and above what he pays interest for, and all other debts due such persons over and above their indebtedness; *provided*, that notes that are taken for land shall not be taxed; all public stocks and securities; all stock in turnpikes, railroads, canals and other corporations (except National Banks) out of the State owned by inhabitants of this State; all personal estate of moneyed corporations, whether the owners thereof reside in or out of this State; and the income of any annuity, unless the capital of such annuity be taxed within the State; all shares in any bank organized or that may be organized under the law of the United States; all improvements made by persons upon lands held by them, the title to which is still vested in the State of Texas, or in any railroad company, or which have been exempted from taxation for the benefit of any railroad company or any other corporations, or any other corporation whose property is not subject to the same mode and rule of taxation as other property; *provided*, that nothing in this section shall be so construed as to exempt from taxation any improvements on lands granted to any railroad company or other corporation, and exempted from taxation for a term of years.

**SEC. 4.** The term money or moneys, wherever used in this act shall, besides money or moneys, include every deposit which any person owning the same, or holding in trust, and residing in this State, is entitled to withdraw in money on demand. The term "credits," whenever used in this act or any other act regulating the assessment or collection of taxes, shall be held to mean and include every claim and