

LAWS OF ALABAMA.

PUBLIC ACTS.

[No. 1.]

AN ACT

1848.

To provide for the Assessment and Collection of Taxes.

Section 1. *Be it enacted by the Senate and House of Representatives, of the State of Alabama, in General Assembly convened,* That the following persons and property shall be subject to taxation namely :

First. A poll tax shall be levied on every white male inhabitant of this State between the ages of twenty one and fifty years, whether a citizen or an alien, in the manner hereinafter provided in this act.

Second. All property real or personal of the inhabitants of this State wherever it may be, or of non residents being within this State, and not expressly exempt by law, shall be subject to taxation, as hereinafter provided by this act.

Third. The terms "real estate" and "real property," as used in this act, shall for the purposes of taxation be construed to include all lands within the State; all buildings and other things erected thereon, or attached or affixed thereto.

Fourth. "Personal estate," and "personal property," shall for the purposes of taxation be construed to include all household furniture, goods, chattels, moneys and effects, wherever they may be; all steam boats, ships and vessels, whether at home or abroad; all moneys whether at interest or not; all debts due the persons to be taxed whether in or out of the State, from solvent debtors for money loaned; all public stocks and securities; all stocks or interest in turnpikes, bridges and ferries, and other franchises or corporations in or out of the State; and all income of any trade, profession or employment, together with all

Property taxed.

Poll tax assessed.

All real and personal property taxed of citizens or non-residents.

The term real estate defined.

Also personal estate. Steamboats, ships and vessels, moneys at interest or not, all debts in or out of the State, public stocks, turnpikes, bridges, ferries, franchises, corporation incomes, all other property not mentioned under any head.