

ARTICLE LXXXI.

REVENUE AND TAXES.

State and County Taxes.

1. Taxes, how levied

Valuation and Assessment.

2. What properties shall be assessed.

Exemptions.

4. Exemptions from taxation.
- 4A. Fifteen acres of land purchased for erection of monuments and parks in memory of soldiers in our civil war to be exempt from taxation.

Appeals.

- 18 A. Right of appeal from assessment of property. Such appeal not to apply to assessments under the general assessment acts of 1896.
- 18 B. Excess of tax to be allowed appellant when his appeal is sustained.

Rate and Items for State Tax.

22. State tax levy for support of schools; to create sinking fund for redemption of State debt, etc.

Refunding to Tax Collectors Overpayments by Them.

- 48 A. List of overpaid taxes to be made by comptroller and treasurer for each General Assembly. Provision to be made for refunding same.

Sales by Collectors.

- 63 A. Clerk shall record and index proceedings for sale of real estate for taxes. Cost, how to be paid

Sales by Ministerial Officers.

64. Taxes in arrear upon property sold by ministerial officer under judicial proceedings to be first paid out of proceeds.
- 64 A. State taxes upon property of corporations sold by ministerial officer or under judicial proceedings to be first paid out of proceeds.

Payment of Taxes by Corporations.

- 86 A. No exemption under provisions of section 86, as to savings banks.
- 88 A. Penalty of failure of corporation to pay State taxes.
- 88 B. Proceedings in such cases
- 88 C. Certificate of comptroller under seal shall be *prima facie* evidence.
- 88 D. Comptroller may employ attorney to conduct proceedings State treasurer only to receive and receipt for monies due the State in such proceedings.
- 88 E. Failure to pay State taxes for two years shall constitute forfeiture of charter in such cases.

Bonus on Capital Stock.

- 88 F. Bonus on capital stock of corporation to be paid
- 88 G. Duty of comptroller in case of failure to pay bonus.
- 88 H. Suit to recover bonus.
- 88 I. When charter shall be forfeited for non-payment.