amdmt 240

Committee
on
Miscellaneous

Warehouses

Oct. 14 1878

Reffered to Committee
on Miscellaneous Subjects
Geo. A Thornton
Asst. Clk.

Recd by title
Dean

Jan. 25, 1879
Reported back with
Substitute amendments
No. 535. J. M. Wright
Asst. Secretary

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Miscellaneous

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Article ____.

Warehouses.

Section 1. All buildings or other structures used exclusively or partially for the storage of grain or other property, for a direct compensation, or where such storage is incidental to some other compensatory transaction, and whether the property stored be kept separated or not, are declared to be public warehouses, subject to legislative control as to rates of storage ~~or~~ and otherwise.

Sec. 2. The owner, lessee, or manager of every public warehouse shall make weekly statements, under oath, before an authorized officer, shall keep a copy of such statement posted in a conspicuous place in said warehouse, shall file a copy of such statement without delay in the office of the County Clerk of the County wherein such warehouse may be, and also file a copy with the Secretary of State. Such statement shall set forth the amount and grade of each kind of grain, and of other property, in such warehouse, what warehouse receipts have been issued and to whom, which are at time of statement outstanding. On the copy posted in the warehouse there shall be daily noted all changes that occur in the quantity and grade of property on storage.

Sec. 3. The owners, consignees, and holders of warehouse receipts shall have the right to examine such property, and all books and records relating thereto, and

every citizen, within business hours of any day, shall have a right to examine the statement mentioned in Section two of this Article.

Sec. 4. Railroad Companies, and other common carriers, shall weigh grain and other property at place of shipment, and receipt for full amount, and shall be responsible for the delivery of such amount, to the owner or consignee, at the place of destination.

Sec. 5. Railroad Companies receiving and transporting grain and other property shall deliver the same without delay to any consignee thereof, or to any public warehouse or other place of deposit to which it may be consigned without compensation other than the regular freight rates; provided such consignee, public warehouse, or other place of deposit can be reached by any track owned, leased, or used, or which can be used, by such railroad companies; and railroad companies shall permit connections to be made with their tracks, so that any consignee, public warehouse, or other place of deposit, may be reached by the cars running on said railroads.

Sec. 6. The Legislature shall provide, by law, for the inspection of grain and other products used for food.

Sec. 7. The Legislature shall pass all necessary laws to give full effect to this Article of the Constitution, which shall be liberally construed so as to

protect producers and shippers. And this Article shall not be construed to deny the Legislature the power to prescribe by law other and further remedies, as may be found expedient, or to deprive any persons of existing common law remedies.

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Amdt. 241

Taxation

Oct. 14/78

Refferred to Com. on Taxation

Geo. A. Thornton
Asst. Clk

Nov. 18, 1878

Reported back with substitute Amendment No. 510.

J. M. Wright
Asst. Secretary

Beerstecher

Article ——

Revenue and Taxation.

Section 1
Taxation, except as hereinafter provided, whether imposed by the State, County or other political corporate bodies, shall be equal and uniform, all property, both real, personal and mixed, shall be taxed in proportion to its true and full value, to be ascertained by law, no species of property from which a tax may be collected, shall be taxed higher than any other species of property of equal value.

Section 2.
The property real and personal, of the State, of Counties and other corporate subdivisions of the State shall be exempt from taxation.

Section 3.
The property real and personal of blind, and of deaf and dumb persons to the value of five thousand dollars, The wearing apparel, household furniture and utensils of every family

to the value of three hundred dollars, The tools of every day laborer, miner, and mechanic to the value of two hundred dollars, The farming implements and team of every cultivator of land (farmer) to the value of five hundred dollars, and all growing crops, shall be exempt from taxation, There shall be no poll tax levied or collected in this state,

Section 4.

All laws exempting property from taxation, other than the property above enumerated, shall be void.

Section 5.

No County or sub-division of the State, nor the inhabitants thereof, nor the property therein, shall be released or discharged from this or its proportionate share of taxes, nor shall commutation for taxes be authorized in any form

Section 6

The legislature shall by general laws, vest in the Corporate authorities of Counties and subdivisions of the State the power to levy, assess and

collect the necessary taxes other than State taxes.

Section 7.
The rolling stock and all movable property, also all credits and all certificates of stock, belonging to and held by any railroad company or corporation in this State shall be considered personal property and taxed as such. All other property owned and held by any such company or corporation shall be considered real estate and taxed as such.

Section 8.
Mining and other stocks shall be assessed and taxed at their ruling money value at the time of assessment.

Section 9.
All property employed in banking shall bear a burden of taxation equal to that imposed on like property of private persons,

and all notes and bills discounted or purchased, moneys loaned, and all property, effects and dues, without deduction, shall be taxed.

Section 10.
The property of all corporations, whether heretofore or hereafter incorporated, shall be subject to taxation, the same as other property.

Section 11.
When property is mortgaged, the amount of money borrowed on such mortgage shall be deducted from the actual value of the property; and the amount of the mortgage assessed to the mortgagee. If the mortgagee fail to pay the tax levied on the mortgage, the mortgagor shall, and in such case the mortgagor shall deduct the amount so paid from the interest or principal due or to become due on said mortgage.

Section 12

All agricultural lands of equal producing capacity, whether cultivated or wild, improved or unimproved, shall be subject to the same rate of taxation regardless of improvements.

Section 13.

All property over and above the value of five thousand dollars, owned by any one person or by any company, corporation, or copartnership, shall be subject to a graduated progressive tax, on an ascending scale, to be assessed on each additional five thousand dollars or less.

Section 14.

No tax shall be levied except in pursuance of a law, which shall distinctly state the object of the same, to which object only such tax shall be applied.

Section 15.
Taxes for County, city, town and school purposes may be levied on all subjects of taxation, but the valuation of property therein shall not exceed the valuation of the same property for State purposes. For County purposes, the annual rate on property, in Counties having five million dollars or less, shall not, in the aggregate, exceed fifty cents on the hundred dollars' valuation; in Counties having five million dollars and under ten million dollars, said rate shall not exceed forty cents on the hundred dollars' valuation, in Counties having ten million dollars and under twenty million dollars said rate shall not exceed thirty five cents on the hundred dollars' valuation, in Counties having over thirty million dollars said rate shall not exceed thirty cents on the hundred dollars' valuation. For City and town, or City and County (where City and County are consolidated) purposes, the annual rate on property in Cities and towns having thirty thousand

inhabitants or more, shall not, in the aggregate, exceed one hundred cents on the hundred dollars' valuation; in cities and towns having less than thirty thousand and over ten thousand inhabitants, said rate shall not exceed sixty cents on the hundred dollars' valuation; in cities and towns having less than ten thousand and more than one thousand inhabitants, said rate shall not exceed fifty cents on the hundred dollars' valuation, and in towns having one thousand or less inhabitants, said rate shall not exceed twenty-five cents on the hundred dollars' valuation. For school purposes the annual rate on property shall not exceed fifty cents on the hundred dollars' valuation, Provided that the annual rate for school purposes may be increased in districts formed of cities and towns or cities and towns to an amount not to exceed one dollar on the hundred dollars' valuation, on condition that a majority of the voters, voting at an election held to decide the —

question, vote for said increase. For the purpose of erecting public buildings 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 people, and two thirds of the qualified voters voting at such election shall vote therefor.

Section 16.
No County or other political division of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two thirds of the voters thereof voting at an election to be held for that purpose, nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the

taxable property therein, to be ascertained by the assessment next before the last assessment for State and County purposes, previous to the incurring of such indebtedness: Provided, that with such assent any County may be allowed to become indebted to a larger amount for the erection of a Court House or Jail; And provided further, that any County or other political corporation incurring any indebtedness, requiring the assent of the voters as aforesaid, shall before or at the time of so doing, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof within fifteen years from the time of contracting the same,

Section 17.
Private property shall not be taken and sold for the payment of the corporate debt of a Municipal Corporation.

Section 18.
Real estate shall be appraised at least once every two years, and personal property every year, in such manner as may be provided by law at its true value in money.

Section 19.
All moneys collected for taxes must be deposited in the public treasury immediately after collection, and they shall never be retained in the hands or under the control of any tax collector, nor deposited in any place but the public treasury

~~Section 20.~~
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