No 1

Resolved. That all property used exclusively for charitable purposes and all property the proceeds of which are used exclusively for charitable purposes be exempt from taxation

Adopted by a vote of 8 ayes to 6 Noes —

Action of Committee on 16th Oct 1878 on Chesterfield

Resolved that all charitable institutions be exempted from taxation —

Miller - Amendment - to include only such property as is actually and exclusively used for such purposes - and ~~from~~

~~Charity Schools~~ ~~Orphan Asylums~~

Charitable Institutions —

No 2

Resolved - that it is the sense of this Committee, that Church property, consisting of the building actually and exclusively used for the purposes of religious worship ~~and the land on which it stands,~~ be exempted from taxation - ~~$~~ Provided the such exemption ~~valuation~~ be limited to the sum of ~~ten~~ three dollars -

~~$3000 - 6 -~~

~~Bridges~~

No 3

Church property

Motion to strike out limitation of $5000 - by Tilly -

Defeated by 7 Nos, to 6 ayes -

Printing - mass to strike out $5000 - & insert $3000 - Carried 9 - to 4 -

Biggs - to strike out $3 + insert - - - -

Ruled out of order -

" Moves to indefinitely postpone.

Carried by ratio 7 - to 6.

Shafter gives notice of motion to reconsider -

On motion of Motion of Moffatt adjd to 2 P.M. -

Oct 16th ~~Morning~~ Evening Session.

		Age	No
	Tully		1
	Shafter		1
	Overton	1	
	Wilson	1	
$10000	Moffett	1	
	Hearn		1
	Barbour	1	
	Summers		1
	Dudley	1	
	Miller		1
	Barbour		
	Briggs	1	
$5000	Turner	1	
	Prentiss	1	
	Edgerton		
		8	1
			8

No	Age
1	1
1	1
1	1
1	1
1	1
1	1
1	1
6	8

Oct. 16. 7 - P. M. -

		No -	Ayes
Cassely			
Tilley	1		
Biggs	1	1	
Dudley	1	1	
Miller	1	1	1
Shafter	1		1
Barbour	1	1	
Wilson	1	1	
Turner	1	1	*
Inman	1		1
Prouty	1	1	
Hunter	1	1	
Overton	1	1	
Moffatt	1 -	1	1
Edgerton	1		
		10	ayes -

Charitation

	Age,	~~Fifty,~~
Fifty	1	None
Shafter	1	
Oranto	1	
Miles	1	
Moffit		1
Hunter		1
Miles		1
Dudley	1	
Irvine	1	
Parsley		1
Bolan		1
Biggs		1
Terrace	1	
Edgerton	1	
	8	None

	Ayr-	Ave-
Lilly-		1
Shafter	1	
Outer	1	
Wilson	1	
Moffett	1	
Hunter		1
Barber		1
Lunn	1	
Shirley	1	
Prentiss		1
Briggs	~~1~~	1
Turner	1	
Edgar	1	5
Miller	1	
	9	

Electⁿ of Clerk

Mr Dudley nominates Mr Russell
" Wilson " Jno C. Simms Jr.
" Turner " James Galloway

Russell	I
Simms	III
Galloway	~~IIII~~ III

Mr Stribling moves all polity
[illegible] — Carried unanimously —

Motion of S. deduction of debts — +

Briggs deduct indebtedness due in
this State —

Oct. 17th

Mr Shafter Moved that persons be assessed on what they are possed of after the indebtedness they owe in the State of California is deducted from his taxable property.

The proposition is laid upon the table.

It was moved that Judge McN Shafter be requested to formulate the above proposition

Moved that ~~a means~~ the assessor the tax payers indebtedness be deducted from his property [illegible]

Moved that the assessor deduct the [illegible] of the tax payer from his property

2

Action of Com
Oct 1[illegible]

Action of
Committee
Oct 18[illegible]1
Evening Session

Evening Session - Oct 18th 1878 -

Prent
Shafter
Wilson
Hunter
Inman
Prouty
Bisjop
Cerro
Turner
Moffatt

D. GHIGLIOTTI

50,
10, ans

That no Contract no agreement for the payment of taxes of any Mortgagee shall be of any validity

Mr Beggs moved to Strike out 3 and in set

Less than a 1,000 ~~dollars~~ taxpayers and we collect 10,000, dollars —

Mr Belcher's proposition taken under Consideration Motion of Mr Hunter The term from 4 years to 8 years is not adopted Adoption, that 2 go out each year, the proposition is adopted

3 absent —

~~1000~~

Action of Committee Oct. 18, 1878 ~~Morning Sess~~ Evening Session

100 —

90
20
1800 —
50
1850
100
$1950 —

Shafter ~~proposed~~ proposition —

ays		No —	~~Ays~~	~~No~~
1	Miller			
	Overton	1		
1	Wilson			
1	Moffatt			
1	Hunter			
1	Cass			
1	Dudley			
1	Prouty			
1	Briggs			
*	Trilly	1		
	Turner	1		
1	Edgerton			
1	Shafter			

All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax; all private property in the State not exempt under the laws of the United States, shall be taxed in proportion to its value to be ascertained as provided by law. (a) ~~The word "property"~~

(a) The term property as used in this article and section is declared to embrace ~~land including [illegible] thereon~~, moneys, credits, solvent debts, whether secured by mortgage or otherwise, credits, bonds, dues and franchises, and land including the improvements thereon. (b)

~~[illegible]~~

~~[illegible]~~

Add ~~All lands including improvements~~; but in making ~~such~~ assessments upon such lands, all growing crops shall be excluded.

all improvements thereon, ~~[illegible]~~ growing crops.

All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax; all private property in the State not exempt under the laws of the United States, shall be taxed in proportion to its value to be ascertained as provided by law. The word "property" [illegible] in this article and section [illegible] declared to embrace land including improvements thereon [illegible] ~~include~~ mines, [illegible] ~~to~~, bonds, ~~stocks~~, dues, franchises, [illegible] all other [illegible] and things [illegible] of private ownership [illegible] and [illegible]

~~Approved~~

[illegible] including ~~growing crops and~~ all improvements thereon, exclusive of growing crops ~~[illegible]~~ growing crops.

Approved

Provided that in case of debts secured by mortgages either of personal or real property, Eng Capt Corporations the value of the equity of redemption in such property shall be assessed and taxed to the holder or owner of such equity of redemption and the value of such debt so secured by mortgage shall be assessed and taxed to the owner or holder of such mortgage. The tax so ~~assessed and~~ levied shall be a lien upon the interest and estate so assessed and may be paid by either party to such mortgage. When paid by the owner or holder of the ~~[illegible]~~ the tax levied upon such equity of redemption mortgage ~~it~~ shall become a part of the debt secured by such mortgage and when paid by the owner or holder of such equity of redemption it shall constitute a payment upon such mortgage debt and to the extent of such payment a full discharge thereof.

3

Action of Committee Morning Session Oct 18. 1878

Resolved — that it is the sense of this Committee that a ~~board of~~ state board of Commissioners should be appointed or elected for the purpose of assessing the value of the property and franchises of railroad corporations in this state for taxation

D. CINGLIOTTI

Miller's Profession

Section —

Motion Made by Mr Cross =

Resolved: That the property of Corporation should be ~~[illegible]~~ assessed and taxed the same as property of individuals and not otherwise

~~The term property~~

Resolved - that in the opinion of
mel estate the land and improvements
thereon shall be separately opened -

Approved —
1st Resolution

The Committee met persuant to adjournment present, Edgerton, Biggs, Dudley, Miller, Turner, Truman, Prouty, Hunter, Overton and Moffat ~~and~~ Cross and Tully

On motion it was resolved, That in the assessment of ~~land~~ real Estate the land and improvements they should be seperately assessed

The subject of taxing Corporations was then taken under consideration and Mr. Laine being introduced made some remarks and also read some remarks from the writings of Thomas Cooly's work on Taxation. Foudge tax is ~~[illegible]~~ of. Proposition of Mr Cross is that "the property of Corporation should be assessed and taxed the same as property of individuals and not otherwise

On motion it was moved to adjourn until 2 o'clock P.M.

6

Action of Comanche

Oct. 21, 1878

Resolves &c

Committee met pursuant to adjournment Mr Edgerton in the Chair
Present Mr Biggs, Casserly, ~~[illegible]~~, Dudley, Hunter, Inman, Miller, Moffatt, Prowty, Shafter, Turner, Tully, Wilson, Overton ~~and~~ Edgerton
The Subject of Taxing ~~[illegible]~~ ~~property~~ of ~~[illegible]~~ Property was then taken up and Mr Moffatt offered an Amendment.
Mr Biggs also offered the Clause in Mr Laines proposed Constitution.
The Chairman then offered the Amendment offered by Mr Freeman to the Convention, as a substitute for the whole matter — The Committee took up the question of taxing Rail Road property when Mr Dudley offered the following: "Resolved (Resolution 201)
It was resolved that the principle contained in Section 5. of Laines proposition is adopted.
Sec. 5 adopted and it was agreed to fill the blank with $100 for the first 50,000 and 20 dollars for every $10,000 dollars of increased Capital
Sec. 7 In regard to the borrowing paying the taxes

Article IX Sec. 6. ~~Adopted~~ of Pennsylvania Constitution adopted
Committee then adjourned to 2 P.M.
of Octobr 23

Action of Com
on Bal. 1925

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Oct. 23 1878

Committee met pursuant to adjournment
Edgerton in the Chair
The following members of the Committee
were present Mr Biggs Dudley, Hunter
Inman, Moffatt, Overton, Prounty, Shafter, Turner
Wilson, Edgerton, Tully
Committee then took up the report of
the Sub-Committee which ~~the Chairman~~
had been appointed to formulate the
principles already acted upon and
approved. 1st Taken up was the defini-
tion of property and the manner of assess-
ing the same
On Poll tax it was moved that the Poll tax
shall be less than 2 dollars per Capita
There was a motion made to reconsider
the Section in reference to agreement for
paying the taxes upon loaned money
It was reconsidered. And a prop-
osition offered by the Chairman
was carried by a vote of 7 to 4 -
Mr Hunter moved to amend the prop-
osition of Judge Belcher by making
the Governor, Secty of State and Atty
General ex office a board of Equalization
Mr ~~Hunter~~ Dudley offered
Committee adjourned over until Call.

Oct 29

Oct. 20 1875

Committee Met pursuant to Adjournment
Present Biggs, Dudly, Cross, Hunter,
Moffatt, Prouty, Turner and Edgerton
Inman, Wilson, Shafter, Overton,
Chairman. Amendment was made on
the Poll Tax section which added that the
tax goes into the general
On motion of Mr Biggs

~~Mr Smiths amendment in reference to appropriations taken up and~~
Mr G. O Smiths proposition in regard
to Exemption Certain property from
tax sales It was indefinitely postponed

Mr Dudly Offered an Amendment
to Section Seven of the formulated section
in reference to Corporations such as
water and Gas, Companies
Mr Shafter offered the amendment that
horses and Cattle be also added to the list
of taxable property. This amendment
was lost by a vote of Mr Shafter &
Edgerton, and in the negative Turner
Moffatt, Wilson, Inman, Cross, Hunter
Dudly Prouty & Biggs

Moved by Mr Cross that section two be reconsidered. Carried
Mr Cross then moved to amend by inserting after the words stocks "of property outside the state" by persons living out side of the state
Mr Biggs moved that the proposition offered by Mr Chapman in reference to filling vacancies Ayes 4. Noes 4. lost
Amendment of Mr Dudley lost
"The
Mr Biggs offered the following "Assessors and Collectors of Town County District or State taxes shall be elected by the qualified Electors of the town, County, or district in which the property taxed for town County or district purposes are is situated provided that vacancies may be filled by appointment according to law"
Mr Biggs ~~"No County City and County~~
"The State tax on property exclusive of tax necessary to pay any debt of the State now existing shall not exceed Forty cents on the hundred dollars on the valuation"
Sect. 2 No County City and County City or municipal Corporations shall impose any

D'CHICHOLLI

Oct. 29

Oct 29 ~~3 4~~ 3

Mr Prouty made a motion to reconsider the motion which has been adopted. The Chairman ruled the motion out of order. Mr Prouty appealed from the decision of the Chair. The appeal was sustained and the motion to reconsider coming up ~~on reconsideration~~ the note stood as follows:

"After the words "debts" in Section 3 insert "deducting debts ~~owing~~ in to Col for creditors."

Carried by a vote of 5 to 3

Biggs [illegible] have the power

The Legislature shall provide by law ~~to provide~~ by law for the payment of taxes by instalment

Amend Sec 7. by adding (Mr Dudley)

Provided the Legislature may tax by license or otherwise any or all persons as Corporations owning or using franchises and privileges in such manner as it shall from time to time direct by law

Carried

Assessors shall be elected or appointed in such manner as the Legislature may direct (Lost)

Offered by Mr Biggs. Mr Chapman

Amendment No 248 - Carried by the following by a vote of Biggs, Cross Hunter Overton, Prouty Shafter Wilson Edgerton yes 8 nays Dudley Inman Moffatt Turner 4

M

Section 7 Div

Assessors shall be elected or appointed in such manner as the Legislature may direct

[illegible]
Oct 29-78
Rejected
H.E.

PAGE.

Real estate shall be appraised at least once every ~~3~~ four years by an Appraiser, to be provided for by law, at its true value in money. Personal property shall be appraised in such manner as may be provided by law at its true value in money.

Oct 29

28 27 26 25 24 23 22 21 20

Offd by Bings

Laid aside

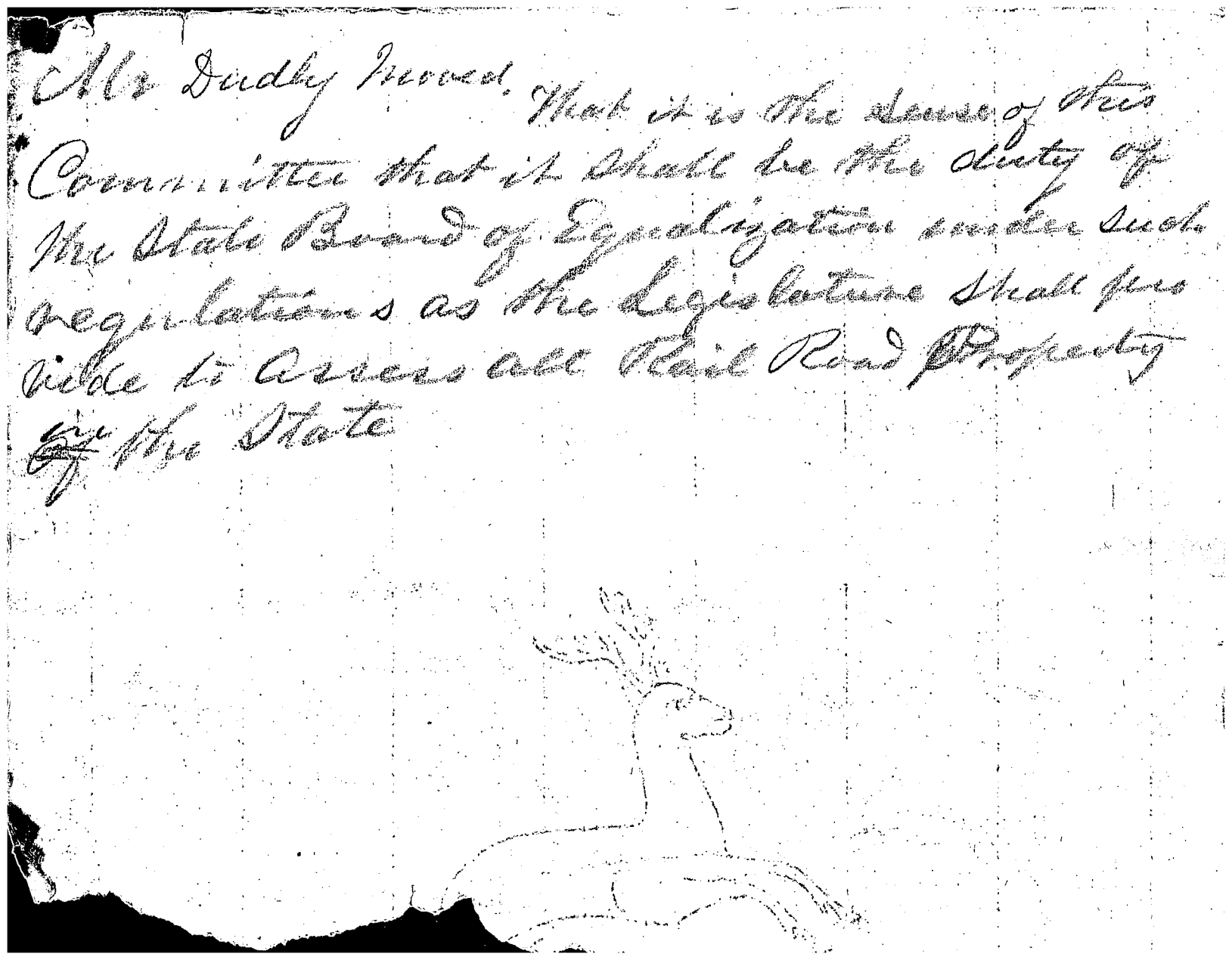
Resolution

that we Electe a state board of appriseers one from each congressional distrinct to apprise the rail road property through out this state and to furnish the county assessors with a sworne statement of thairs findings on the first of February in each year and that the appriseers receive the same pay as members of the ~~th~~ convention and mileage and that thirty days be the limit of time alowed said board to complete the appriseement

Resolution
by
Moffett

— Rejected —

Mr Dudley moved, That it is the sense of this Committee that it shall be the duty of the State Board of Equalization under such regulations as the Legislature shall provide to assess all Rail Road Property in the State



(Res No 1)

Dudley

Appointed

Edgerton

Clk