

**LAWS CONCERNING THE  
ASSESSMENT  
OF PROPERTY FOR  
TAXATION. 1899**

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Laws Concerning the Assessment of Property for Taxation. 1899 by Various

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**VARIOUS**

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LAWS

CONCERNING

The Assessment of Property

FOR TAXATION.

1899.

Annotated by Thomas B. Buskirk, Member of the State Board of  
Tax Commissioners.

INDIANAPOLIS:  
1899.

## LAWS OF TAXATION.

AN ACT concerning taxation, repealing all laws in conflict therewith, and declaring an emergency.

[APPROVED MARCH 6, 1891.]

SECTION 1. *Be it enacted by the General Assembly of the State of Indiana,* That all taxes for the support of the government of this State shall be assessed on polls and on property listed and valued in an equal and ratable proportion (except such stocks and other property as may be specifically taxed) in the following manner, namely: The amount necessary and proper to be charged on each poll and on each hundred dollars' worth of property, for State expenditures and for school purposes, shall, from time to time, be fixed by law; and the amount to be charged on each poll and on each one hundred dollars' worth of property for county expenditures shall be determined by the Board of County Commissioners at their annual meeting in September.

Polls and property to be assessed.

The Constitution does not require a uniform method of valuation of property for taxation, but only such a method as will insure a just valuation. *Louisville, etc., R. R. Co. v. State ex rel.*, 25 Ind. 177.

It is not necessary that the rate of taxation shall be uniform throughout the State, but it is only required that the rate of assessment and taxation shall be uniform and equal throughout the locality in which the tax is levied. *Bright v. McCullough*, 27 Ind. 223; *Palmer v. Stumph*, 29 Ind. 329; *Gilson v. Board*, 128 Ind. 65.

The right of the State to tax its citizens, and their duty to pay the same, does not rest upon contract, but is limited only by the fundamental law of the State. *DePauw v. New Albany*, 22 Ind. 204.

Neither the United States nor a State can tax the machinery or agencies employed by the other in the exercise of its governmental powers and functions. *State ex rel. v. Garton*, 32 Ind. 1.

The power of taxation is vested in the Legislature, and it has the right to provide for the rate to be assessed and the locality or district upon which the taxes are to be imposed, and courts can not interfere with such legislative acts upon the ground that they impose oppressive taxes upon the taxpayers, so long as the Legislature keeps within the limits of its authority and violates no express provision of the Constitution. *Board, etc., et al. v. State ex rel. Brown*, 147 Ind. 476.

It is a legislative power to select the subjects for taxation, and the Constitution imposes the duty and limitation upon the Legislature of

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providing by law regulations or methods for a just valuation of all property, both real and personal, and where the Legislature does not prescribe such regulations as to any particular species of property such property can not be taxed. *State Board of Tax Commissioners v. Holiday*, 150 Ind. 216.

Paid up non-forfeitable and partly paid up life insurance policies are not subject to taxation, as there is no statute providing any regulation for, or any manner of, assessing or valuing such policies. *State Board of Tax Commissioners v. Holiday*, 150 Ind. 216.

Poll tax.

SEC. 2. A poll-tax shall be assessed upon every male inhabitant of this State between the ages of twenty-one and fifty years, and every person shall be listed for his poll-tax in the township, town or city of his residence.

A poll-tax is a lien upon the real estate of the person assessed with such tax. *Isaacs v. Decker*, 41 Ind. 410.

Persons temporarily absent from the State, no matter for how long, do not lose their residence and are subject to taxation here. *Culbertson v. Board*, 52 Ind. 361.

What property taxable.

SEC. 3. All property within the jurisdiction of this State, not expressly exempted, shall be subject to taxation.

Property temporarily in this State awaiting shipment to the residence of the owner outside of this State is not subject to taxation here. *Standard Oil Co. v. Bachelor*, 89 Ind. 1; *Herron v. Keeran*, 59 Ind. 472.

But where property is collected even though it may be at the point of final shipment, to await indefinitely the owner's pleasure or the rise of markets, or to undergo a partial process of manufacture, or for any other cause having no relation to the preparation for, or facilities or exigencies of, transportation, it will be held to have acquired a situs, making it subject to taxation here. *Standard Oil Co. v. Combs*, 96 Ind. 179; *Board, etc., v. Standard Oil Co.*, 103 Ind. 302.

It is the credit, not the debt, to which value attaches and which is taxable, and it makes no difference, for the purposes of taxation, where the debtor lives or where the debt was contracted, provided, only, that the note or other evidence of the amount due the creditor is, itself, within the jurisdiction of the State. *Buck et al., Trustees, v. Miller, Treasurer*, 147 Ind. 586.

Certificates representing moneys invested in purchases at sales are property, and are taxable under the tax laws of this State, as are, also, Sheriff Sale Certificates. *State ex rel., Goodman, Prosecuting Attorney, v. Halter*, 149 Ind. 292.

It is within the legislative power to make money, stocks and choses in action outside of this State, and belonging to residents of this State, taxable in this State. *Boyer v. Jones*, 14 Ind. 354.

Where notes or other choses in action are in this State temporarily, or in the hands of an attorney for collection, and the credits thereof are owned and held in another State by a non-resident of this State, the notes or bonds so owned and held can not be taxed here, although secured by liens on property in this State. *Buck et al., Trustees, v. Miller, Treasurer*, 147 Ind. 586.

Where a business of buying and selling property, making loans and investments, and collecting and relending the money is conducted, and the notes and mortgages so used are retained in this State, they will be subject to taxation in this State, although the owner thereof may have his residence in another State, whether such business be conducted by him in person or by an agent. *Buck et al., Trustees, v. Miller, Treasurer*, 147 Ind. 586.

Evidence of debts held by non-residents of this State against a resident of this State and secured by a mortgage on lands in this State, are

not within the jurisdiction of this State and are not taxable here. *Senour v. Ruth*, 140 Ind. 318.

Where property is collected from one or more points, by any means of transportation, and is awaiting the necessary preparations and facilities for further transportation, it will be deemed to be in transit while so detained, and not liable to taxation. *Board, etc., v. Standard Oil Co.*, 103 Ind. 302.

[1895, p. 21. In force February 23, 1895.]

SEC. 4. For the purpose of taxation real property shall include all lands within the State and all buildings and fixtures thereon and appurtenances thereto excepting in cases otherwise expressly provided by law; personal property shall include all goods and chattels within the State, all ships, boats and vessels belonging to inhabitants of this State whether at home or abroad, and their appurtenances; all goods, chattels and effects belonging to inhabitants of this State situate without this State, except the property actually and permanently invested in business in another State shall not be included; all indebtedness due to inhabitants of this State above the amounts respectively owed by them whether such indebtedness is due from individuals or corporations, public or private, and whether such debtors reside within or without the State; all shares in corporations organized under the laws of this State when the property of such corporations is not exempt or is not taxable to the corporation itself; all shares in banks organized in this State under any law of the United States, but in estimating the value of such shares deductions shall be made of the value of all real estate taxed to the bank; all shares in foreign corporations except National Banks, owned by inhabitants of the State; all moneys; all circulating notes of National Banking Associations and United States legal tender notes and other notes and certificates of the United States payable on demand and circulating or intended to circulate as currency; all annuities and royalties; all interests owned by individuals in lands, the fee of which is in this State or in the United States, except as hereinafter provided. Property exempted from taxation by the laws of the United States shall not be included. Shares in corporations, all the property of which is taxable to the corporation itself, shall not be assessed to the shareholder. Lands sold by the State, including lands forfeited to the sinking fund, the university fund and all other trust funds, though not granted or conveyed, shall be assessed in the same manner as if actually conveyed. All lands reserved to or for any individual by any treaty between the United States and any Indian tribe or nation shall be liable to taxation from the time such treaty shall have been confirmed.

Realty defined.

Personalty defined.

Lands sold by the State though not conveyed taxed.

Lands reserved by the United States taxed when.



[1893, p. 12. In force January 31, 1893.]

Property  
exempt from  
taxation.

SEC. 5. The following property shall be exempt from taxation:

*First.* The property of the United States and of this State.

*Second.* The property of any county, city, town or township.

*Third.* All lands granted for the use of the common schools, so long as the same shall remain unsold.

*Fourth.* The personal property and real estate of every manual labor school or college incorporated within this State when used or occupied for the purpose for which it was incorporated, such real estate not to exceed three hundred and twenty acres.

*Fifth.* Every building used and set apart for educational, literary, scientific or charitable purposes by any institution or by any individual or individuals, association or incorporation, or used for the same purpose by any town, township, city or county, and the tract of land on which such building is situate; also the lands purchased with the *bona fide* intention of erecting buildings for such use thereon, not exceeding forty acres; also the personal property, endowment funds, and interest thereon, belonging to any institution, town, township, city, or county and connected with, used or set apart for any of the purposes aforesaid.

*Sixth.* Every building used for religious worship, and the pews and furniture within the same, and also the parsonage belonging thereto and occupied as such, and the land whereon said building or buildings are situate, not exceeding ten acres, when owned by a church or religious society, or in trust for its use, also every cemetery.

It is the policy of the State to subject all private property to taxation, and statutes exempting property from taxation are strictly construed. *Indianapolis v. Grand Master*, 25 Ind. 518; *Trustees v. Ellis*, 38 Ind. 3.

The application of the rents of property to charitable uses will not entitle the rented property to be exempt from taxation. *Indianapolis v. Grand Master*, 25 Ind. 518.

Property devoted to the use of a private school is exempt from taxation. *Indianapolis v. Sturdevant*, 24 Ind. 391; *Common School v. McLean*, 8 Ind. 328.

Lands and personal property of the Miami Indians reserved by the treaties of 1838 and 1840 are not subject to taxation. *M-shing-go-me-sia v. State*, 36 Ind. 310.

Lands reserved by treaty to individual Indians are subject to taxation. *State ex rel. v. Board*, 63 Ind. 497.

When lands are purchased by the State under sales to enforce liens, such lands are not subject to taxation while the title is in the State. *Groom v. State ex rel.*, 24 Ind. 255.

The Legislature can not exempt any property from taxation except when it comes within one of the classes mentioned in the Constitution. *State ex rel. v. Indianapolis*, 69 Ind. 375.

Bonds and other evidences of indebtedness issued by the United States are not subject to State taxation. *Whitney v. Madison*, 23 Ind. 331; *Board v. Elston*, 32 Ind. 27; *Ogden v. Walker*, 59 Ind. 460.

Property of which a private corporation or an individual is the owner is subject to taxation, although occupied by a town or township for a public school. *Travelers' Insurance Co. v. et al.*, Supreme Court opinion delivered October 28, 1898.

Paid up non-forfeitable and partly paid up life insurance policies are not subject to taxation, as there is no statute providing any regulation for, or any manner of, assessing or valuing such policies. *State Board of Tax Commissioners v. Holiday*, 150 Ind. 216.

SEC. 6. If all or any part, parcel or portion of any tract or lot of land, or any buildings or personal property enumerated in the preceding section as exempt from taxation, shall be used or occupied for any other purpose or purposes than those recited in said section, by reason whereof they are exempted from taxation, such property, part, parcel or portion shall be subject to taxation so long as the same shall not be set apart or used exclusively for some one of the purposes specified in said enumeration. Exception.

SEC. 7. In all cases where buildings or personal property shall be destroyed, in whole or in part, by unavoidable casualty, after being assessed for the year, and such loss is not covered by insurance, the County Auditor shall, upon sworn proof of such loss, allow a rebate of such proportion of the taxes for that year as that part of the year which shall remain, after such destruction, bears to the whole year. Property destroyed; rebate.

SEC. 8. Personal property shall be listed for taxation between the first day of April and the first day of June, each year and with reference to the quantity and quality held or owned on the first day of April, in the year for which the property is required to be listed. Personal listed, when.

If property is assessed for State and county purposes on the 1st day of April, and before June 1st the owner moves such property into a city it will be liable to a city assessment also. *Hilgenberg v. Wilson*, 55 Ind. 210.

SEC. 9. The person purchasing or acquiring property, whether real or personal, on the first day of April, in any year, shall be considered as the owner on that day and shall be assessed and liable for the taxes of that year. Owner on April 1st.

The holder of the legal title is the owner of property for the purpose of taxation. *Mullikin v. Reeves*, 71 Ind. 281.

SEC. 10. If a person die after the first day of April, in any year, without having given in the amount of his taxes his executor or administrator, heir at law, or other per- Executor or Administrator, when to list.

son having charge thereof, shall give in the same as though such property had been in his possession on the first day of April of such year.

[Acts 1897, p. 250. In force March 8, 1897.]

SEC. 11. All personal property shall be assessed to the owner in the township, town or city, of which he is an inhabitant on the first day of April of the year for which the assessment is made, with the following exceptions:

Personal  
assessed,  
where.

*First.* All goods and chattels situated in some township, town or city other than where the owner resides shall be assessed in the township, town or city where situated, and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, farm, place of storage, manufactory or warehouse therein, for use in connection with such goods and chattels: *Provided*, That the procuring any such property to be manufactured upon contract shall be deemed the hiring of a mill or manufactory, within the meaning of this section.

*Second.* All animals kept throughout the year in some township, town or city, other than where the owner resides, shall be assessed to such owner, or to the person in possession in the township, town or city where kept.

*Third.* All shares in banks shall be assessed to their owners in the city or town where the bank is located.

*Fourth.* Personal property of non-residents of the State shall be assessed to the owner or to the person having control thereof in the township, town or city where the same may be, except that where such property is in transit to some place within the State it shall be assessed in such place.

*Fifth.* The personal property of minors under guardian shall be assessed to the guardian in the township, town or city where the guardian resides, but shall not be assessed or taxed for city or town purposes unless the ward resides in such city or town, and the personal property of every other person under guardianship shall be assessed to the guardian in the township, town or city where the ward resides.

*Sixth.* The personal property of the estates of deceased persons in the hands of executors, administrators or other persons shall be assessed to the persons in charge of such property in the township, town or city where the deceased last dwelt, until such property has been distributed to the heirs or other persons entitled thereto. If such decedent was a non-resident of the State, such property shall be assessed in the township, town or city where situated.