

**REVENUE CODE OF
THE STATE OF
ALABAMA, 1911**

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Revenue Code of the State of Alabama, 1911 by Various

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VARIOUS

**REVENUE CODE OF
THE STATE OF
ALABAMA, 1911**

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REVENUE CODE

OF THE

STATE OF ALABAMA



1911.

PUBLISHED BY THE AUDITOR.

1911
The Brown Printing Company,
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Montgomery, Ala.

Received 4-18-29 MVP

To the Probate Judges, Tax Collectors, Tax Assessors, Tax Commissioners and Revenue Officers:

This pamphlet contains the revenue laws of the State and is furnished as provided by law for your guidance and information.

Upon you all depends the enforcement of these laws, and your knowledge of same and diligence in their execution will greatly aid this department. I most earnestly urge your active co-operation in the fair, just and equitable execution of same.

I desire to call your attention to the time when reports are to be filed with the auditor, a table of which you will find on the next page, and to urge you to be prompt in the discharge of your several duties as prescribed by law.

I wish to call the tax collectors particular attention to Section 2203, which requires their final settlement to be made on or before July the 1st of each year, and shall ask for strict compliance of this Section.

Very respectfully,

L. B. Smith
State Auditor.

1712-

Report should be filed with the Auditor monthly as follows:

Judges of Probate under section 2408 are required to forward report on last day of month, and if not complied with by the 10th, you are not entitled to commission.

Tax collectors under section 2200-2204 by the 3rd day of each month.

Report of Assessors through proper sources under section 2102.

CHAPTER 45.

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ARTICLE I.

DEFINITION OF TERMS. 2060.

2060. (3906) (450) *Meaning of words and phrases.*—Whenever the terms mentioned in this section are employed in this chapter, they are employed in the following sense: Definition.

1. The term "real property" shall be held to mean and include not only land, city, town, and village lots, but also all things thereunto pertaining, and all structures and other things so annexed or attached thereto as to pass to a vendee by the conveyance of the land or lot. Real property.

2. The term "personal property" shall be held to mean and include all things, other than real property, which have any pecuniary value, and moneys, credits, and investments in any bonds, stocks, joint stock companies, or otherwise. Personal property.

3. The term "money," or moneys," shall be held to mean and include gold, silver, and other coin, bills of exchange, bank bills, or other bills or notes authorized to be circulated as money, whether in possession, or on deposit subject to the draft of the depositor, or the person having the beneficial interest therein, on demand. Moneys.

4. The term "credit" includes every claim and demand for money, labor, merchandise, or other valuable things, and money and property of any kind secured by deed of trust, mortgage, or otherwise. Credits.

5. The word "person," or "party," or other word or words, importing the singular number, shall be held to include firms, companies, associations, and corporations; and all words in the plural number shall apply to single individuals, in all cases in which the spirit and intent of this chapter require it; and all words importing the masculine gender also shall apply to females; and all words importing the present tense shall also apply to the future. Person or party.

ARTICLE II.

Exemption from Taxation. 2061-2073.

Act approved 2061. (3907) (451) *Property and persons ex-*
 Mch. 31, 1911; *empt.*—The following property and persons shall
 Page 172, be exempt from taxation.
 Acts 1911.

Property ex-
 empt from
 taxation.

Sec. 13. The following property shall be exempt from taxation: All bonds of the United States and of this State, and all county and municipal bonds issued by counties or municipalities of this State. All property, real and personal, of this State, and of the county and municipal corporations of this State; all cemeteries and all lots in incorporated cities and towns and all lands and buildings thereon, when the same are used exclusively for religious worship, educational, or purely charitable purposes; all school furniture and personal property used exclusively for school purposes; and all property, real or personal, that may be used exclusively for agricultural or horticultural associations of a public character or for the maintenance and education of young men preparing for the ministry in any church or religious association; all property of State or county fair associations all money on deposit in banks and all other property now exempt by law; provided that nothing herein shall extend the time of exemption from taxation of any property now exempted for a limited time.*

3. All the property of literary and scientific institutions and literary societies, when employed or used in the regular business of such institutions.

Libraries.

4. The libraries of ministers of the gospel, and all libraries other than those of a professional character, and all religious books kept for sale by ministers of the gospel and colporters.

Deaf, insane
 and blind.

5. All deaf mutes and insane and blind persons, and their property to the value of one thousand dollars.

*In lieu of subdivision 2.