

**ACTS OF THE GENERAL ASSEMBLY OF
VIRGINIA, PASSED AT THE SESSION OF
1838, COMMENCING 1ST
JANUARY, 1838, AND ENDING 9TH
APRIL, 1838, IN THE SIXTY-SECOND
YEAR OF THE COMMONWEALTH**

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Acts of the General Assembly of Virginia, Passed at the Session of 1838, Commencing 1st January, 1838, and Ending 9th April, 1838, in the Sixty-Second Year of the Commonwealth by Various

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VARIOUS

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VIRGINIA STATE DOCUMENT
Public Documents
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ACTS

OF

A PUBLIC AND GENERAL NATURE.

PART I.

CHAP. I.—An ACT imposing taxes for the support of government.

(Passed April 7, 1838.)

I. *Be it enacted by the general assembly,* That the public taxes Taxes for 1838. for the year eighteen hundred and thirty-eight shall be as follows, to wit: On lands, (except such as are exempted by law from taxa- On lands. tion.) for every hundred dollars value thereof, (agreeably to the "act for arranging the counties into districts for the election of senators, and for equalizing the land tax," passed February the eighteenth, in the year eighteen hundred and seventeen, and the "act further to amend and explain the act, entitled, 'an act for arranging the counties into districts for the election of senators, and for equalizing the land tax,'" passed March the first, in the year eighteen hundred and nineteen,) ten cents; for all houses and lots in any city, borough or town, (except such as are exempted by law from taxation,) two and a half dollars for every hundred dollars yearly rent or annual value thereof; for all houses and lots in any city, borough or town, (except such as are exempted by law from taxation,) improved, and not rented or occupied, and for all unimproved lots as aforesaid, ten cents for every hundred dollars value thereof, agreeably to the above cited acts for arranging the counties into districts for the election of senators, and for equalizing the land tax; for every slave above the age of twelve years, (except such as have been or may be exempted, in consequence of age or infirmity, by the respective county and corporation courts,) thirty cents; for every stallion or jack ass, twice the price at which such stallion or jack ass covers a mare by the season; and when the service of such stallion or jack ass is charged for, not in money, but in provisions or other commodities of value, then twice the alternative value of such property in money, such value to be fixed by the commissioner of the revenue; for all other horses, mares, asses, mules and colts, eight cents each; for every riding or pleasure carriage, stage wagon, jersey wagon or carryall, and harness belonging thereto, one per centum on the value thereof, to be ascertained by the commissioner of the revenue, in the manner prescribed by law: *Provided,* That not less than two dollars shall be paid on each four wheel riding or pleasure carriage and harness, and not less than one dollar on each stage wagon, jersey wagon or carryall, and harness, and not less than fifty cents on each two wheel riding or pleasure carriage and harness.

Taxes.

Law process.

2. There shall also be levied, collected and paid, in the manner prescribed by law, the following taxes, to wit: For each writ or declaration in ejectment, or other process instituting a suit in a superior court of law, seventy-five cents; for each subpoena in a superior court of chancery, seventy-five cents; for each writ of error, *supersedeas*, and *habeas corpus cum causa*, filing record of appeal or appeals to a superior court of law or chancery, and for each writ of *certiorari* issuing from the general court, or superior court of law or chancery, one dollar and fifty cents; for each appeal from a superior court of law and chancery to the court of appeals, and for each *supersedeas* or writ of error issuing from the court of appeals, two dollars and fifty cents; for each writ or declaration in ejectment, or subpoena instituting a suit in any county or corporation court, fifty cents; for each certificate under the seal of any superior or inferior court of law or chancery, (except such as are exempted by law from taxation,) one dollar; for every transfer of a surveyor's certificate in the register's office, one dollar and fifty cents; for every attestation, protestation, or other instrument of publication by a notary public under his seal of office, one dollar and twenty-five cents; for every certificate under the seal of the commonwealth, two dollars.

Certificates under seals of courts.

Transfers of surveyors' certificates Notarial seals.

Seal of commonwealth.

Licenses.

Ordinaries and public houses.

Houses of private entertainment.

Merchants.

Vendue masters.

Brokers. Vendors of lottery tickets.

Hawkers and pedlars.

Clock pedlars.

Exhibitors of shows.

3. There shall be levied, collected and paid, on the several licenses hereinafter mentioned, to be granted in the manner prescribed by law, the following taxes, to wit: On every ordinary license or license to keep a house of public entertainment, a tax of not less than eighteen dollars; and if the yearly rent or value of such ordinary or house of public entertainment (to be ascertained by the commissioner of the revenue in the manner prescribed by law) shall exceed two hundred dollars, an additional tax at the rate of seven per centum on such excess of yearly rent or value; on every license to keep a house of private entertainment, a tax of not less than two dollars; and if the yearly rent or annual value of such house of private entertainment (to be ascertained by the commissioner of the revenue in the manner prescribed by law) shall exceed fifty dollars, an additional tax at the rate of five per centum on such excess of yearly rent or annual value; on every license for selling goods, wares, merchandize, and other articles of foreign or domestic growth, production or manufacture, or both or either at the same place, to a wholesale merchant, sixty dollars; and to a retail merchant, twenty dollars; on every license to a vendue master, sixty dollars; on every license to a broker, sixty dollars; on every license to sell foreign lottery tickets and lottery tickets in lotteries authorized by the laws of this commonwealth, five hundred dollars; on every license to sell lottery tickets in such lotteries only as are authorized by the laws of this commonwealth, sixty dollars; on every license to a hawker or pedlar to sell or barter goods, wares, merchandize, and other articles of foreign or domestic growth, production or manufacture, (except the article of clocks,) in each county or corporation where he or she shall sell or barter any of the aforesaid articles, twenty-five dollars; on every license to a hawker or pedlar dealing in tin or pewter only, in each county or corporation where he or she shall trade, ten dollars; on every license to a hawker or pedlar dealing either wholly or partly in clocks, in every county or corporation where he or she shall trade, one hundred dollars; on every license to an exhibitor of a public show, thirty dollars in each county or corporation where the same shall be exhibited.

4. *Be it further enacted*, That all clocks which shall be offered for sale by a hawker or pedlar, shall be deemed to have been manufactured without the limits of this commonwealth, and be liable to taxation, unless the commissioner of the revenue or other revenue officer, within whose district such clocks shall be so offered for sale, shall be fully satisfied that the same were *bona fide* of the manufacture of this state. Where clocks to be deemed to be manufactured.

5. This act shall commence and be in force from and after the passing thereof. Commencement.

CHAP. 2.—An ACT appropriating the public revenue.
(Passed March 27, 1838.)

1. *Be it enacted by the general assembly*, That the taxes and arrears of taxes due prior to the first day of October last, and not otherwise appropriated, and all other branches of revenue, and all public moneys not otherwise appropriated by law, which shall come into the public treasury prior to the first day of October next, and the surplus of all appropriations heretofore made, shall constitute a general fund, and be appropriated as follows, to wit: To the expenses of the general assembly, eighty-five thousand dollars; to the salaries and allowances of the officers of civil government, seventy-five thousand dollars; to the commissioners of the revenue, and clerks for examining commissioners' books, thirty-three thousand dollars; to defray criminal charges, including the expense of guarding jails, thirty-five thousand dollars; to pay the interest on three hundred and nineteen thousand dollars of the seven per cent. debt, and on two certificates of six per cent. debt, held by the literary fund, twenty-three thousand seven hundred and seventy-six dollars thirty-five cents; to pay one year's interest on two hundred and fifty thousand dollars of five per cent. stock, created by the act passed on the twentieth of February, eighteen hundred and thirty-three, twelve thousand five hundred dollars; to contingent expenses of courts, including allowances to clerks, attorneys, sheriffs and jailors, twenty-seven thousand dollars; to the payment of pensions allowed by law, two thousand dollars; as a civil contingent fund, ten thousand dollars; to militia establishment, including services of clerks of courts of enquiry, adjutants, sergeant majors, provosts martial and expresses, and for the purchase of colours, horns, drums, fifes, and the pay of musicians, where the fines of the regiment are insufficient, and also including the pay of adjutant general, sixteen thousand five hundred dollars; to the internal charges of the penitentiary house, five thousand five hundred dollars; to the penitentiary officers' salaries, eight thousand and two hundred dollars; to the transportation of convicts to the penitentiary, six thousand five hundred dollars; to the public guard in the city of Richmond, nineteen thousand dollars; for slaves executed and transported, ten thousand dollars; to expense of representation to congress and state senate, two hundred dollars; to public warehouses, including pay of superintendents and repairs, one thousand dollars; to civil prosecutions, including clerks', sheriffs' and marshals' fees, two hundred and fifty dollars; to the expenses of the guard at Lexington arsenal, five thousand five hundred dollars; for the collection and transportation of arms, three hundred dollars; as a military contingent fund, including claims for services during the last war, five hundred dollars; for the support of the Western lunatic General fund. Specific appropriations.

Appropriations.

hospital, a sum equal to the balance remaining after deducting the value of the clothing furnished the said hospital at the penitentiary during the year ending the thirtieth of September last, from the sum of twelve thousand dollars; for the support of the lunatic hospital at Williamsburg, a sum equal to the balance remaining after deducting the value of the clothing furnished the said hospital at the penitentiary during the year ending the thirtieth of September last, from the sum of sixteen thousand dollars; to the manufactory of arms, for rent of water from the James river company, one thousand two hundred and eighty dollars; for the transportation and maintenance of lunatics confined in the county jails, six thousand dollars; for reports of decisions in the court of appeals and general court, four thousand five hundred dollars; for the payment of artificers at the armory, three thousand dollars; to the vaccine agent, five hundred dollars; for the construction of public roads, four thousand dollars; appropriation remaining unexpended on the first of October last, for a geological survey of the state, six thousand four hundred and two dollars; to the temporary clerk employed by the select committee on banks, two hundred and seventy dollars; for balance of salary due to judge John B. Clopton, pursuant to a judgment of Henrico and city of Richmond, affirmed by court of appeals, twenty-seven dollars and ninety-five cents; and for the furniture of the governor's house, five hundred dollars; and for the new furniture, repairs and alterations of the senate chamber, two hundred and forty-two dollars and ninety-five cents.

Provision for defraying expenses of fiscal year.

2. *Be it further enacted*, That so much of the public revenue, and all other moneys not otherwise appropriated by law, as may be received into the public treasury, after the thirtieth day of September next, and the surplus of all other appropriations heretofore made, shall constitute a general fund, to defray such expenses authorized by law, as are not herein particularly provided for, and to defray the current and other expenses of the commonwealth, in the fiscal year which will commence on the first day of October next, and terminate on the thirtieth day of September, one thousand eight hundred and thirty-nine; and the auditor of public accounts is hereby authorized and required to issue his warrants in the same manner as if the sums had been specifically mentioned, subject to such exceptions, limitations and conditions, as the general assembly may prescribe by law: *Provided*, That nothing in this act contained shall be so construed as to authorize the auditor of public accounts to issue a warrant or warrants in satisfaction of any judgment of any court of law or equity against the commonwealth, without a special appropriation by law.

Proviso.

Interest on state loans, when to be paid out of treasury.

3. *Be it further enacted*, That if the revenue of the fund for internal improvement shall at any time be insufficient to meet the payment of the interest charged on the said fund as it shall become due upon loans obtained for the purposes of internal improvement, under existing or future acts of the general assembly, such interest shall be paid out of any money in the treasury not otherwise appropriated; and the auditor of public accounts is hereby authorized and required, upon the receipt of the order or orders of the board of public works, certifying the fact of such insufficiency in the funds of the said board, to issue his warrant or warrants in their favour for the necessary sum or sums, which shall be deposited in the treasury to the credit of the fund for internal improvement, to

be applied by the said board, on the warrants of the second auditor towards the payment of such interest.

4. This act shall commence and be in force from and after the Commencement. passing thereof.

CHAP. 3.—An ACT making certain changes in the time prescribed for the duties of commissioners of the revenue, and for other purposes.
(Passed April 4, 1838.)

1. *Be it enacted by the general assembly,* That when the commissioners of the revenue in the several counties, cities, towns and boroughs of this commonwealth shall have completed their several land books in each year, they shall, on or before the first day of July, deliver one fair copy thereof to the clerk of the county, city, town or borough, to be by him preserved amongst his records, free for the inspection of every person in any manner interested therein, and shall, on or before the first day of October, deliver another fair copy thereof to the auditor of public accounts, as his guide in correcting the equalizer's book, and in settling with the sheriff, and on or before the thirtieth day of June, shall deliver another fair copy thereof to the sheriff of the county, which shall be his guide in collecting the land tax of the current year.

Land books, when to be delivered to clerks.

Subject to free inspection.

Copy to be sent to auditor.

Copy for sheriff.

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2. *And be it further enacted,* That the commissioners of the revenue in the several counties, cities, towns and boroughs of this commonwealth, shall severally, on the first day of March in each year, begin and proceed without delay through their respective districts, to make their lists of property subject to taxation, and shall call upon every person subject to taxation, or having property in his or her possession or care, on which any tax is imposed, for a written list thereof, which list being corrected if necessary, and distinctly read over by the commissioner to the person delivering the same, he or she shall then make oath or affirmation, that such list contains a just and true account of all persons, and of every species of property in his or her possession or care, within the district (land only excepted), subject to taxation on the last day of February then next preceding; and that no contract, change or removal whatever of property had been made or entered into, or any other method devised, practised or used, in order to evade the payment of taxes; which oath or affirmation the commissioner of the revenue is hereby empowered and directed to administer. And the said list of taxable property and land shall have relation to the last day of the same month of February.

Lists of taxable property, when and how to be taken.

Oath of persons taxed.

To be administered by commissioner.

3. *And be it further enacted,* That the four several alphabetical general lists of property required to be made by the commissioner of the revenue, in pursuance of the forty-fifth section of the act, entitled, "an act reducing into one the several acts prescribing the mode of ascertaining the taxable property within this commonwealth, and of collecting the public revenue," passed March the sixth, eighteen hundred and nineteen, for the purposes therein mentioned, shall be delivered as therein required, on or before the last day of June annually, instead of the last day of May.

Alphabetical general lists, when to be delivered.

2 Rev. Code 1819, P. 23.

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4. *And be it further enacted,* That the commissioners of the revenue shall, before the first day of December in every year, return to the court of their respective county or corporations, a correct account of their services, instead of on or before the first day of August, as heretofore required; and the said courts are hereby re-

Commissioners to return to courts accounts of services.

Payable Property in Defiance of the last day of July to be given in - One month later than under old Law of 1819