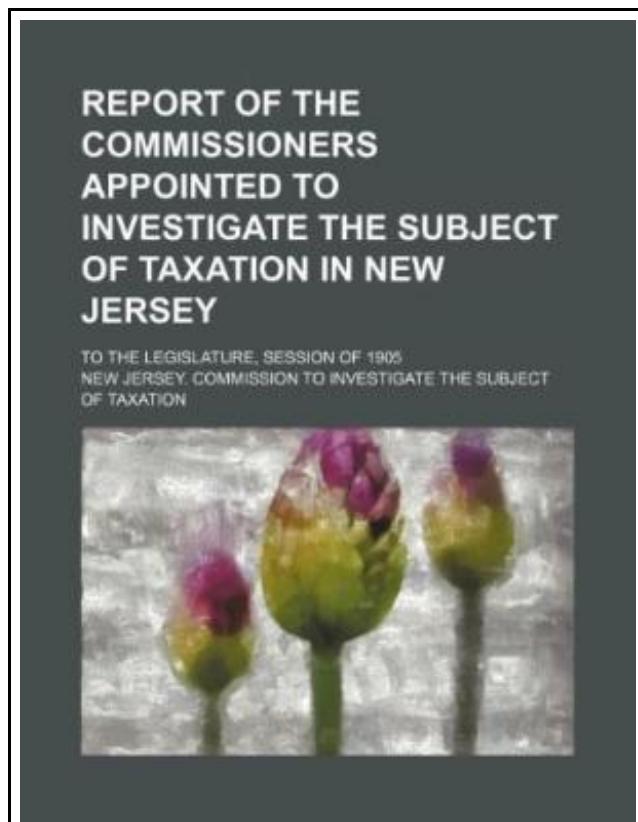


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Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1905 Excerpt: .1897, chap. 5.) Railroad terminal companies, in counties of 90,000 inhabitants or over, pay a tax of \$500; in counties of 70,000 to 90,000 inhabitants, \$400, and in counties of 50,000 to 70,000, \$300. (Laws4 of 1897, pp. 74-774) TEXAS. CONSTITUTIONAL PROVISIONS. Uniform taxation--property, license, income and occupation taxes: Taxation shall be equal and uniform. All property in the State shall be taxed. The Legislature may also impose license and income taxes. (Article VIII, sec. 1.) All occupation taxes shall be uniform upon the same class of subjects within the same jurisdiction. (Article VIII, sec. 2.) Railroads: All railroad property shall be assessed in the several counties. Rolling stock may be assessed in gross in the county where a company's principal office is located, the resulting tax to be apportioned by the comptroller among the counties on a pro rata mileage basis. (Article VIII, sec. 8.) Municipal taxes; All railroad property shall bear its proportional share of municipal taxation. (Article VIII, sec. 5.) Statute Provisions. Railroad Companies: Ad valorem tax: (Revised Statutes of Texas, 1895, pp. 1034, 1035.) Railroad companies pay ad valorem taxes on their franchises and on all property owned by them in the State, each county through which a road runs assessing and collecting the State and county taxes on the number of miles of line and superstructure within its limits. The total value of rolling stock owned and used in the State by each company is listed with the assessor of...

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