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be exempted from taxation." He spoke of cases where houses were used for schools, in whole or in part, which were used in part for purposes of profit, such as for merchandising or other pursuits.

JUDGE BALLINGER spoke of similar cases in Galveston.

MR. SANSOM said he was surprised at this objection from Colonel Crawford after the latter's sentiments had been so warmly and eloquently expressed for free schools, and especially because of his tenderness for the blue-eyed or blue-headed boys.

MR. FERRIS said he was in favor of exemption. He said he had been misunderstood in the morning session. He thought they could not depend upon the private schools, because they were insecure. They were up today and gone tomorrow. He admitted the great usefulness of such enterprises, and had worked for them as hard as any one. They were generally the results of associations of persons in a neighborhood to obtain schooling for their children. Even then the Waxahachie institution was languishing for want of support.

GENERAL ROSS moved to table both amendments. The motion was divided. Colonel Crawford's amendment was voted down, but Mr. Waelder's was accepted.

#### FORTY-NINTH DAY

MONDAY, NOVEMBER 1, 1875<sup>98</sup>

##### *Revenue and Taxation*

MR. MARTIN, of Hunt, moved to amend Section 4, as follows: "The power to tax all the property, real and personal, of corporations, shall never be surrendered or suspended by act of the Legislature, but the same shall always be taxed as other property."

MR. DEMORSE said this matter had been brought directly before the Convention by a petition of the people of Sherman. The petition had been referred to the Committee on Taxation, and the committee had reported what they considered proper clauses to meet the case. The city of Sherman granted municipal subsidies to one railroad of \$84,000 and to another of \$50,000. The city was taxed to pay the interest on those subsidies, and one of the very railroads

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<sup>98</sup>The proceedings for this day were taken from the *State Gazette* (Austin), November 2, 1875.

they had subsidized had reported only \$10,000 worth of property in the corporation, while the other had reported none at all. While the city was being taxed for the benefit of the roads, the roads were not taxed for their property lying in the city. He thought that was a case requiring the attention of the Convention, and the committee had done its duty by reporting in the case. The ordinances were lying on the table, and if the Convention saw fit it could take them up and see what their merits were.

MR. MARTIN, of Navarro, said he failed to see any use for the section, and moved to strike it out.

MR. DEMORSE said he thought it would make little difference if it were stricken out, but if the gentleman would refer to the clauses respecting the city of Sherman he could see their direct applicability.

By motion of Mr. Martin, of Navarro, the amendment of Mr. Martin, of Hunt, was tabled.

COLONEL CRAWFORD moved to strike out all after "Legislature" and to insert "by any contract or grant to which the State shall be a party."

MR. SCOTT said he was opposed to leaving any power with the Legislature to exempt corporations. He reminded the Convention that the Legislature had exempted the International.

MR. STOCKDALE said that that had been done under a Constitution which gave the Legislature power to exempt by a two-thirds vote.

MR. SCOTT said they wanted to prevent the Legislature from exempting any other company by either a two-thirds or any other vote.

Colonel Crawford's amendment was adopted.

MR. ALLISON moved to amend Section 2 by exempting the veterans of 1836 from the poll tax, and from paying taxes in their first \$2,000 worth of property, as might be prescribed by law.

MR. WRIGHT said he was opposed to the amendment, but would like to hear what Mr. Allison had to say in its support.

MR. ALLISON said the veterans were few in number. Some of them were in needy circumstances, and the boon would be greatly appreciated. Those who did not need it would feel gratified by the mark of consideration.

MR. ABERNATHY said he would support the amendment, but did not think that it covered the case. There were but four or five of

the veterans then living. He spoke of the case of Mr. W. C. Crawford, one of the signers of the Texas Declaration of Independence, who was too old to pay poll tax and too poor to be benefited by the exemption on property.

MR. DEMORSE said he honored the motives of the gentleman from Panola, and appreciated the object of the amendment, but the effect would not correspond with the object. The larger portion of those sought to be relieved did not own \$2,000 worth of property. It was desirable to avoid these exemptions from general laws as far as practicable, but there were veterans of 1836 who demanded the consideration of the people of Texas because of services actually rendered, and of extreme indigence and helplessness; but they were few in number, and he hoped before the Convention adjourned they would make some proper provision which would not impoverish the Treasury to any appreciable extent, and still show that republics are not always ungrateful. He knew the gentleman alluded to; and he was a signer of the Declaration of Independence. He had been a poor preacher who had never acquired property, and now was unable to make a living. He had proposed to offer a clause by which a number of the signers of the Declaration of Independence in actual want should be provided for. He had ascertained from inquiry that only three actually required assistance. The objection to the exemption from general laws was that it reached those who had rendered no actual equivalent in services. Under an act of the last Legislature a number of persons held \$1,000 pension bonds who were not entitled to such relief. A large portion of them went out for a few weeks on Rusk's call in the fall of 1836, rode about two or three weeks, drove a few herds of cattle into camp, and then returned home. Many of these had pension bonds and ought not to have had them. He hoped the Convention would do something for those really worthy of it, and at the proper time he would offer something for that object, discriminating and relieving a small number of persons.

Mr. Allison withdrew his amendment.

MR. DARNELL moved to insert in Section 10, "but the Legislature may by a two-thirds vote authorize the payment of taxes of non-residents to be made at the office of the Comptroller of Public Accounts." He said it would be well to leave the matter with the

Legislature, so that if the people really wanted a change they might have it.

MR. RUSSELL, of Wood, opposed the amendment. Though an attempt to influence the Legislature might not succeed, the Legislature would be beset and harassed on the subject, and thousands of dollars would be wasted.

MR. ROBERTSON, of Bell, supported the Darnell amendment. He read statistics from the Comptroller's office, showing that there were 100,000 acres in his county owned by non-residents, and estimated the list of small land owners who would be put to inconvenience to pay their taxes at 30,000 people. He considered the expense they would be put to as a double tax. He protested against compelling the men who had fought for the country to travel to the county where their land lay, or to pay agents to represent them. He asked the Convention to pause, or the men would rise up in judgment against their Constitution and their acts.

MR. NUGENT opposed the amendment. He said that the assessment and collection of taxes ought to go together.

MR. DEMORSE said that he was wholly impassioned on the subject. He said Mr. Russell, of Wood, was mistaken in his suggestion that the effort to defeat the resolution was in the interests of the large land holders. He would vote in the minority and would continue to vote that way regardless of the size of the minority voting with him. He did not wish to have his motives misunderstood. If he thought that only the large land holders of the State were interested in the question he would not insist upon his view, for that class of people could always take care of themselves and could afford to give personal supervision to the matter. He had in mind a class of people far different from those. There were people in his own county who had on the frontier tracts of eighty acres, or perhaps one hundred and sixty acres. They were people whose daily necessities required daily toil, who had no business knowledge in a large sense, and who had no general acquaintance. These persons knew nobody where their land lay, and were compelled to scrape together their little means, send off enough to pay the tax and compensate an agent for so doing, thereby being compelled to pay in effect a double tax. Those were the people he wished to protect. He could appreciate the solicitude of his friend from Erath and men from

other frontier counties. Such counties comprised large bodies of lands belonging to non-residents, and it was important to them to get directly and immediately the taxes due on those lands. But to do this no great harm should be done the owners, and no confiscation should be provided for.

## FIFTIETH DAY

### *Revenue and Taxation*

TUESDAY, NOVEMBER 2, 1875<sup>99</sup>

MR. ROBERT LACY, of Leon, said he had voted uniformly with the majority on the article under consideration, but concessions had been made by the minority, and it was their duty to see that the rights of minorities were respected in their organic law. He had been struck with the number of persons who would be inconvenienced if Mr. Darnell's motion did not prevail. Twenty counties east of the Trinity would average 200 persons to the county who would be subjected to annoyance. It was true the proposition had been voted down again and again, but he did not expect to stand to his opinion in the face of the facts presented. The old adage was that fools never changed their minds, but that wise men did. If he was convinced he was wrong it was his duty to change his opinion. The amendment of Mr. Darnell was in a spirit of compromise which those voting with the majority ought to accept. It only left to the people, through their Legislature, the power of deciding whether they should pay their taxes in the county or at the office of the Comptroller. He ridiculed the idea that a Legislature elected by the people could be influenced by lobbying, especially to the extent of two-thirds of that body. Besides, the very importance of the question would induce still greater care in selecting their representatives.

MR. RUSSEL, of Wood, withdrew his objections to the amendment. He said it was now left in the hands of the people, who might correct by amendment if the plan was found to work injuriously.

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<sup>99</sup>The proceedings for this day were taken from the *State Gazette* (Austin), November 3, 1875.