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LAW OF OHIO.

PUBLISHED BY AUTHORITY.

[No. 111.] AN ACT
To punish the embezzlement and unlawful use of Public Moneys.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That if any person who shall be entrusted with the custody of public moneys, whether for the safe keeping or transmission of the same, as officer, agent or servant of the state, or of any county, township, city, incorporated village or school district, shall convert to his own use, or to the use of any corporation, company or copartnership, in which he may have any interest; or shall make way with, or secrete such moneys, or any part thereof, or any security or evidence of debts, of which he shall have the custody, supervision or control, as such officer, agent or servant, he shall for every such act be deemed and adjudged guilty of embezzling so much of such moneys, security or evidence of debt, as shall be so converted, made way with or secreted; and he shall be punished therefor in the same manner and to the same extent, as is, or shall be prescribed by law for the punishment of feloniously stealing property of the same value.

Section 2. If any such officer, agent or servant, shall loan any moneys, securities or other evidences of debt, in his custody, or within his control, as such officer, agent or servant, he shall, on conviction thereof, be fined in a sum equal to the sum of money, or to the value of the security or other evidence of debt so loaned, which fine shall inure to the benefit of the state, county, township, city, village or district, owning the money or security so loaned.

Section 3. If any such officer, agent or servant, shall deposit or place, or shall order or knowingly permit to be deposited or placed or to remain placed or deposited any money, security or other evidence of debt, belonging to the state or to any county, township, city, incorporated village or school district, in this state, and which shall be in his possession or subject to his control, under any agreement or understanding, or with any expectation on his part, that either he, or any other person or persons shall receive therefor any money or other valuable thing, by way of interest, bonus or gratuity, such officer, agent or servant shall, for every such offence, on conviction thereof, forfeit and pay for the use of the state, county, township, city, incorporated village or school district, to whom the money so deposited belonged, a sum equal to the amount so deposited.

Section 4. All prosecutions under this act shall be by indictment, in the Court of Common Pleas; and it shall be the duty of the judge of said court to give this act specially in charge to the grand jury.

Section 5. The act to punish the Embezzlement of public moneys and for other purposes, passed March 2, 1846, shall be and the same is hereby repealed. But all suits pending and rights accrued under said act are hereby saved.

This act shall take effect from and after the first day of June next.

N. H. VAN VORHES,
Speaker of the House of Representatives.
THOMAS H. FORD,
President of the Senate.
April 10, 1856.

[No. 115.] AN ACT
To regulate and limit the compensation of certain county officers.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That the fees, costs, per centages, penalties and other perquisites of whatever kind, which by any law the clerk of any court, probate judge, sheriff, either as such, or as special master commissioner or receiver in any case, treasurer, recorder and auditor, in every county within this State, is or has been authorized to charge, receive and collect, for any services rendered by him or them, shall hereafter be received and collected by the said officers respectively, to and for the sole use of the county treasury of their respective counties, as public moneys, belonging to said counties and not otherwise, and shall be accounted for and paid over as such, in the manner hereinafter provided.

Section 2. That it is hereby made the

duty of the several officers named in the first section of this act, to report to the county commissioners of their respective counties, quarterly during each year of their official term, a certified and sworn statement of all the costs, fees, per centages, penalties and other perquisites, of every kind; charged in his office whether taxed in any cause, matter or proceeding or otherwise, and receivable by him for any services rendered by him during the quarter next preceding the time of making such statement showing the whole amount thereof, how much thereof has been received by him, how much thereof remains uncollected, the names of the persons from whom any of the same are due and the amounts due from each, and the reasons why the same have not been collected.—Provided, however, that the sheriff, clerk and probate judge, shall not be required to report as to any uncollected fees or costs in any suit, matter or proceeding which at the time for making any such quarterly report, shall be pending and not determined by a final order or judgment, but all such uncollected fees and costs shall be reported in full in the next quarterly report after the said suit, matter or proceeding shall have been determined by a final order or judgment, and, provided further, that the treasurer shall not be required to report the fees, per centages or penalties receivable by him for collecting taxes that are charged upon the tax duplicate until his settlement with the county auditor, but shall report the same to the county commissioners in gross as made out by the county auditor in his quarterly report next after such settlement and that the county auditor shall not be required to report the fees received by him for services rendered for the county and payable to him out of the county treasury except at his annual settlement with the county commissioners as now provided by law.

Section 3. The county commissioners shall regulate the number, and fix the compensation of all deputies, clerks, bookkeepers and other assistants to be employed by the treasurer, auditor and recorder: which compensation shall be paid to them upon the allowance of the county commissioners out of the county treasury upon the warrant of the county auditor; and the number and compensation of the deputies and assistants of the probate judge shall be regulated and fixed by the court of common pleas of the county, which compensation shall be allowed by the county auditor upon the certificate of the court of common pleas, and paid out of the county treasury, and the number and compensation of the clerk or clerks and sheriff shall be regulated and fixed by the court of common pleas of the county; but where the clerk or sheriff is the officer of more than one court, the number and compensation of the deputies and assistants necessary for the transaction of the business of each court, shall be regulated and fixed by such court and the compensation of said deputies and assistants shall be paid on the certificate of the court or courts fixing the same of the amounts due, out of the county treasury on the warrant of the county auditor. The county commissioners shall also allow and order to be paid, as other claims against the county, all other reasonable expenses necessary to the proper discharge of the duties of any of the above named officers: Provided, however, that the compensation of all deputies and assistants, and all other necessary expenses of any such officer hereby authorized to be paid shall be first paid out of the fees, costs, per centages or penalties collected by such officer and accounted for and paid into the county treasury.

Section 4. That each of said officers shall keep full and regular accounts, subject at all times to the examination of the county commissioners of all sums charged and collected by him, but the treasurer and auditor shall not be required to keep a separate account of any matters appearing from the tax duplicate.

Section 5. That if, after deducting from the whole amount of the costs, fees, per centages, and penalties collected by each of said officers respectively during each year, the amounts allowed and paid for the compensation of deputies, clerks, bookkeepers, and other assistants and other necessary expenses of the said officers severally, there shall remain so much, each of said officers shall be allowed to receive for his own use out of the costs, fees, per centages and penalties collected by him as follows: In counties having, by the last preceding enumeration of white male inhabitants above the age of twenty-one years

no more than two thousand four hundred such inhabitants, the probate judge eight hundred, treasurer eight hundred, clerk nine hundred, auditor nine hundred, sheriff nine hundred and recorder seven hundred dollars for each year; and in counties having more than two thousand four hundred such inhabitants, each of the aforesaid officers may receive the like sums, and in addition thereto may receive for each year the sum of twenty-five dollars for each additional two hundred such inhabitants, above twenty-four hundred in the county; and in counting such inhabitants above twenty-four hundred, if there be any fraction of two hundred greater than one hundred, such fraction shall be reckoned as two hundred; provided, that no sheriff or treasurer shall receive in any year, in any county, more than three thousand five hundred dollars, and that no clerk, auditor or probate judge shall receive in any year, more than three thousand dollars, and no recorder shall receive in any year, in any county, more than two thousand dollars; and the compensation to be allowed, according to the provisions of this act, to the officers named herein, after the taking of any future enumeration of white male inhabitants under the authority of this State, shall be as herein established, in every county according to the amount of its population as herein classified, as ascertained from time to time by such enumerations.

Section 6. That each of said officers, after deducting the proper proportion of the amounts allowed by this act, to be retained by him for his own use, shall, at the end of each quarter, pay into the county treasury, and account for to the county commissioners, for the use of the county, all the remainder of the fees, costs, per centages, penalties, and perquisites, of every sort collected by him during the said quarter; but if in any quarter there shall not have been collected a sufficient amount of fees, costs, per centages, or penalties, by any officer, to pay to him the proportion due him for his own use, as herein limited, he shall be entitled to receive the amount of any such deficiency out of the collections made by him in any succeeding quarter or quarters during his official term, after deducting therefrom the amounts allowed for the compensation of his deputies, clerks and assistants, and other necessary expenses as hereinbefore provided.

Section 7. Nothing in this act shall be so construed as to make the county commissioners of any county liable to any of the officers named herein or their deputies, clerks and other assistants, for the payment of any salary or compensation except out of the fees, costs, per centages and penalties, collected by such officers respectively.

Section 8. The county commissioners of every county are hereby authorized and required, when, in their opinion, it shall be necessary to employ a collector or collectors for the purpose of collecting the unpaid fees or costs reported to them, and to allow to such collector or collectors, such compensation payable out of the same, as they shall deem reasonable; and the commissioners are also authorized to cause executions or other proper legal process to be issued for the purpose of collecting such unpaid costs and fees, but any officer failing to use due diligence in collecting any fees or costs receivable by him, shall be personally liable for the payment thereof to the county, and the same shall be charged to him by the county commissioners.

Section 9. In case any officer named in this act, shall fail to pay over into the county treasury any money found to be due from him upon his settlement with the county commissioners, under this act, for the period of thirty days after the same shall have been ascertained and found by them, and notice thereof given to him, or if any of said officers shall, with intent to violate this act, fail to furnish the statements and reports herein required, at the time, and in the manner herein specified; or if any of such officers shall wilfully make any such report or statement false in any material matter, knowing the same to be so, he shall, upon conviction upon indictment or information in the court of common pleas of the proper county, be adjudged guilty of misconduct in office, and be immediately removed from office, and in addition, forfeit all compensation to which he would be otherwise entitled, and be condemned to pay a fine for the use of the county, of not less than three hundred nor more than one thousand dollars, for the payment of which forfeiture and fine as well as any amount otherwise due from him in his official capacity; his sureties shall also be liable upon their bond, to be recovered in a civil action in the name of the state of

Ohio, for the use of the county in which he was an officer.

Section 10. The official bonds required by law and hereafter taken from any officer named in this act shall be deemed and held to make the parties to the same liable for any violation on the part of the officer for whom they are sureties of any of the provisions hereof and for the faithful performance of all the duties hereby required.

Section 11. This act shall take effect and be in force from and after the first day of April eighteen hundred and fifty-six: Provided however, that nothing in this act shall be so construed as to effect the salary or compensation of any officer during the term of office for which prior to the taking effect of this act he shall have been elected and the fees of each of the officers herein named remaining unpaid at the end of his official term, shall in no wise belong to, or be the property of any such officer but shall be collectible by his successor in office, and shall be held to be public moneys and property of the county and shall constitute a part of the fund, out of which the expenses and compensation of such successor in office shall be paid.

N. H. VAN VORHES,
Speaker of the House of Representatives.
THOMAS H. FORD,
President of the Senate.
April 8, 1856.

[No. 137.] AN ACT
To fix the rate of tolls to be charged by the Wheeling and Cadiz Consolidated Plank Road Company.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That the Wheeling and Cadiz consolidated plank road company be authorized to receive from persons travelling on, or using said road, the following tolls, for every ten miles travel on said road, and in the same proportions for any less distance, to wit: for every carriage, sled, sleigh or other vehicle drawn by one horse or other animal, fifteen cents, for each additional animal, ten cents, for every horse and rider eight cents, for every horse, mule, or ass, six months old or upwards, led or driven, four cents, for every head of neat cattle, six months old or upwards, two cents, for every head of hogs, one cent, for every head of sheep, one half cent, for every stage coach, drawn by four horses, fifty cents, provided, that any person or persons going to and from any public worship, on the Sabbath, funerals, militia musters, election, jurymen going to and from court, the troops of the United States and of this State, may pass on said plank road free from toll.

Section 2. This act to take effect on and after its passage.

N. H. VAN VORHES,
Speaker of the House of Representatives.
THOMAS H. FORD,
President of the Senate.
April 10th, 1856.

[No. 139.] AN ACT
Relating to Common Schools.

WHEREAS certain boards of Education organized under an act for the better regulation of Public Schools in cities, towns, &c., passed February 21, 1849, and certain boards of education organized under, and an act to provide for the re-organization, supervision, and maintenance of common schools, passed March 14th, 1853, acting under said acts have by agreement between said boards under the act passed February 21, 1849, and the boards under the act passed March 14, 1853, made annexations and transfers of territory to and from the districts provided for in said acts respectively for the promotion of education, according to the true intent and meaning of said acts, and whereas, doubts exist as to the legality of such annexations and transfers of territory therefore.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That all annexations or transfers of territory to or from the districts provided for in the said act passed February 21, 1849, and in the said act, passed March 14, 1853, made pursuant to said acts respectively, and the agreement of the Boards of education organized under said acts respectively, heretofore made or agreed upon, or which shall hereafter be thus made or agreed upon, shall be held to be as valid as if the same had been specially

and more particularly provided for in said acts, or the acts amendatory thereto.

Section 2. Be it further enacted that the boards of education of any township and the boards of education of any city, or incorporated village or union school district created by any law of this State, shall have power according to the general provisions of said act passed March 14, 1853, by mutual agreement between the township board and the city or village board to transfer territory to or from the respective districts under the control of said respective boards.

Section 3. That this act shall be in force from and after its passage.

N. H. VAN VORHES,
Speaker of the House of Representatives.
THOMAS H. FORD,
President of the Senate.
April 10th, 1856.

[No. 149.] AN ACT
Prescribing and limiting the rates of taxation.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That there shall be levied on all property and credits subject to taxation in the State, (except such as existing laws provided for taxing in a manner and at a rate therein prescribed,) as valued and entered on the grand levy for taxation for the year eighteen hundred and fifty-six, for the several purposes hereinafter named, the following rates of tax on each dollar of such assessed value, to wit: For the support of the State government, including the ordinary expenses of the public benevolent institutions, prosecuting the work on public buildings, and other expenses chargeable on the general revenue, and also to pay deficiencies of former appropriations one mill; for the sinking fund, seven-tenths of one mill. The county commissioners of any county shall not levy for any one year, for all county purposes other than for the payment of interest on the debts which such county may owe, and such part of the principal as may fall due within the then current, or the next succeeding year for bridge, road or poor purposes on each dollar of the assessed value of such property and credits, in such county, not exceeding five millions of dollars; not exceeding one and one-half mills, and on each dollar of such assessed value over five millions of dollars, not exceeding one and one-fourth mills; and for county buildings, in any county, not exceeding one-fourth of one mill on the dollar for any one year.—There shall not be levied in any city or incorporated village, for all purposes other than for the payment of interest on any debt or debt of such city or village, or the payment of any such debts or part thereof as may fall due during the then current or the next succeeding year, more than five mills on the dollar of the property of such city or village as listed and valued for taxation. Provided, that the aforesaid restriction shall not be construed to prevent the levying and collecting of local assessments to pay for such local improvements as effect particular parts only of any such city or village: Provided, that in cities, which, by the last federal census contained a population of not less than one hundred thousand inhabitants the levy for all purposes may be raised to a ratio not exceeding six and one half mills on the dollar of valuation.—The township trustees shall in no case levy for township expenses more than one half of one mill on the dollar.

Section 2. The operation of the fifty-eighth section of the act of May 4, 1853, to provide for the re-organization, supervision and maintenance of common schools so far as it relates to the assessment and collection of taxes for the purpose of furnishing and increasing school libraries and apparatus is hereby suspended for one year from and after the passage of this act.

Section 3. All laws and parts of laws inconsistent with the provisions of this act are hereby repealed. This act shall take effect on its passage.

N. H. VAN VORHES,
Speaker of the House of Representatives.
LESTER TAYLOR,
President of the Senate pro tem.
April 11, 1856.

[No. 151.] AN ACT
To tax banks and banking companies incorporated under the act entitled "an act to incorporate the State Bank of Ohio and other banking companies," passed February 24, 1845.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That it shall be the duty of the president and cashier of each banking company organized under the act entitled "an act to incorporate the State Bank of Ohio and other banking companies," passed February 24, 1845, on or before the second Monday of May, in each year, to make out under oath, and return to the proper assessor of the township, town or ward where such company is located, a certificate containing a statement of the amount of the capital stock of such company paid in and remaining as capital stock undiminished by losses or otherwise, together with the amount of surplus and contingent fund and undivided profits accrued prior to the first Monday of the preceding November, as the same were on the day preceding the second Monday in April; prior to the said second Monday in May; and the amount so returned shall be placed on the county duplicate, and on the city duplicate, where city taxes are collected on a separate duplicate, and taxed as other personal property in the same township, town, village or ward may be taxed by law. In making the certificate aforesaid, any portion of said capital stock, surplus or contingent fund or undivided profits invested in real estate which is subject to taxation under the laws of this State, may be deducted, but the certificate shall specify the amount so deducted.

Section 2. Each assessor of any township or ward within the limits of which any such bank or banking company may be located, in case any president or cashier of such bank or banking company shall refuse or neglect to make out, and deliver to the assessor the statement herein required, after the provisions of this act shall have been accepted by such bank as hereinafter provided, shall, as in other cases ascertain the amount of such capital stock, surplus and contingent fund and undivided profits, and shall return the same to the county auditor, or to such other officer as the law regulating his duties may require, and the amount thus ascertained, with the addition of fifty per centum thereof, shall be entered upon the proper duplicate for taxation; provided, that in cases where city taxes are assessed and collected by the city authorities, the taxes upon banks, as provided for in this act, shall be assessed and collected the same as city taxes upon other property for the time being assessed and collected in such city.

Section 3. It shall be the duty of every assessor in whose jurisdiction there shall be located any such bank or banking company, to leave with some proper officer of such bank or banking company, a notice to make out and deliver the statement required in the first section of this act.

Section 4. That each and every bank or banking company accepting the provisions of this act shall make out and transmit a certificate thereof to the auditor of the county in which such bank or banking company is located and shall also transmit a certified copy of such acceptance to the auditor of state who shall file the same in his office.

Section 5. This act shall not be construed to repeal the sixteenth [sixtieth] section of the act "to incorporate the state bank of Ohio and other banking companies" aforesaid, but to suspend the operation of said section as to the several companies accepting the provisions hereof during the time they shall continue to be taxed as provided in this act.

N. H. VAN VORHES,
Speaker of the House of Representatives.
THOMAS H. FORD,
President of the Senate.
April 8th, 1856.

[No. 152.] AN ACT
Supplementary to an act entitled "an act prescribing the duties of supervisors, and relating to roads and highways," passed February 15, 1853.

Section 1. Be it enacted by the Gen-

eral Assembly of the State of Ohio, That if the county commissioners of any county hereafter levy a road tax, it shall be as follows: If the taxable property of the county be over fifty millions of dollars the levy shall not be more than one half mill, nor less than one twenty-fifth mill on the dollar; If such property amount to over three and less than fifty millions of dollars the levy shall not be more than one mill nor less than one-tenth mill on the dollar; If such property amount to less than three millions of dollars, the levy shall not be more than one and a half mills nor less than two tenths of a mill on the dollar; but if the trustees of any township shall deem an additional road tax necessary, the trustees shall determine the additional per centum, to be levied on the property of such township not exceeding one half a mill on the dollar, and shall certify the same in writing to the county auditor, on or before the first Monday in June in each year, who shall, by the 15th day of the same month, forward the list of road taxes, made out as required in the twenty-eighth section of the act to which this is supplemental, to the clerk of each township, who shall immediately make out a list for each supervisor, of all persons in his district, against whom any road tax may stand charged, together with the amount of such tax charged against each; and each supervisor shall, prior to the first day of August following, notify every such person, agreeably to the provisions of the thirty-fourth section of said act, to which this is supplemental, to work out the same.

Section 2. The county commissioners may appropriate one-third of the tax levied by them under the first section of this act, to bridge purposes and cause the same to be collected in money on the county duplicate and no other bridge tax shall be levied or collected.

Section 3. Any person charged with a road tax may discharge the same by labor, on the roads within the district where the same is charged prior to the fifth day of August at the rate of one dollar per day for each day's work of an able bodied man and a rateable allowance per day for any team furnished by any person which labor shall be performed under the direction of the supervisor of such district.

Section 4. Each supervisor shall write on the margin of his list opposite to the amount charged against all such as may pay the same by labor the word "Paid" and shall return his list on or before the seventh of August of the same year to the township clerk who shall write on the margin of the list sent to him by the auditor opposite to the amount charged against each person who may have paid the same in labor as shown by the returns of the supervisors the word "Paid" and shall forthwith forward the same to the county auditor, who shall charge all such as may remain unpaid as shown by the returns of the clerks on the duplicate of the county, and the same shall be collected, as other monies are collected by the county treasurer. And the supervisor shall also give to each person who may pay his road tax a receipt for the same, and if by mistake any person who may have paid his road tax shall be charged with a road tax on the duplicate the receipt of the proper supervisor shall be conclusive evidence that such road tax is unjustly charged.

Section 5. All road taxes collected by the county treasurer shall be paid over to the treasurer of the township from which the same were collected, and shall be expended on the public roads of the district from which the same were collected.

Section 6. That all such persons as are required by the first section of the act, to which this is supplemental, to do and perform two days work on the public roads, shall do and perform the same between the first day of April and the first day of July of each year, no person shall be released from such labor by the neglect of the supervisor to order him out on or before the first day of July.

Section 7. The act entitled "an act to amend the act entitled 'an act prescribing the duties of supervisors, and relating to roads and highways,' passed February 15, 1853." (SEE FOURTH PAGE.)