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LAWS OF OHIO.

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[No. 206.] AN ACT

For the Assessment and Taxation of all Property in this State, and for levying Taxes thereon according to its true value in money.

Section 1. Be it enacted by the General Assembly of the State of Ohio, That all property, whether real or personal, in this State, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of persons residing therein; the property of corporations now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, and of all bankers, except such as is hereinafter expressly exempted, shall be subject to taxation; and such property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, or the value thereof, shall be entered on the list of taxable property, for that purpose, in the manner prescribed by this act.

Sec. 2. The terms "real property" and "land," wherever used in this act, shall be held to mean and include not only the land itself, whether laid out in town lots or otherwise, with all things contained therein, but also all buildings, structures and improvements, and other fixtures, of whatsoever kind thereon, and all rights and privileges belonging, or in any wise appertaining thereto. The term "investments in bonds," whenever used in this act, shall be held to mean and include all moneys invested in bonds, of whatsoever kind, whether issued by incorporated or unincorporated companies, towns, cities, townships, counties, states or other corporations, or by the United States, held by persons residing in this state, whether for themselves or as guardians, trustees or agents. The term 'investments in stocks,' whenever used in this act, shall be held to mean and include all moneys invested in the public stock of this or any other state, or of the United States, or in any association, corporation, joint stock company or otherwise, the stock or capital of which is or may be divided into shares, which are transferrable by each owner, without the consent of the other partners or stockholders, for the taxation of which no special provision is made by this act, held by persons residing in this state, either for themselves, or as guardians, trustees or agents. The term "oath," wherever used in this act shall be held to mean oath or affirmation. Every word in this act importing the masculine gender, may extend and be applied to females as well as males.—The term "personal property," wherever used in this act, shall be held to mean and include 1st. Every tangible thing being the subject of membership, whether animate or inanimate, other than money, and not forming part of any parcel of real property as hereinbefore defined. 2d. The capital stock, undivided profits, and all other means, not forming part of the capital stock of every company, whether incorporated or unincorpotated, and every share, portion or interest in such stock, profits or means, by whatsoever name the same may be designated, inclusive of every share or portion, right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatsoever name or description, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this state, whether such ship, vessel or boat, shall be within the jurisdiction of this state or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collector's office, or within any collection district in this state or not. The term "money," or "moneys," wherever used in this act, shall be held to mean and include gold and silver coin and bank notes in actual possession or solvent banks, and every deposit which the person owning, holding in trust or having the beneficial interest therein, is entitled to withdraw in money, on demand. The term "credits," whenever used in this act, shall be held to mean the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due, or to become due, to the person liable to pay taxes thereon, including deposits in banks or with persons in or out of this state, other than such as are held to be money as hereinbefore defined by this section, when added together, (estimating every such claim or demand at its true value in money,) over and above the sum of legal, bona fide debts owing by such person. But in making up the sum of such debts owing, there shall be taken into account no obligation to any mutual insurance company, nor any unpaid subscription to the capital stock of any joint stock company, nor any subscription for any religious, scientific, literary or charitable purpose; nor any acknowledgement of any indebtedness unless founded on some consideration actually received and believed at the time of making such acknowledgement to be a full consideration therefor; nor any acknowledgement of debt made for the purpose of diminishing the amount of credits to be listed for taxation; nor any greater amount or portion of any liability as surety, that the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or to contribute, in case there be no securities: provided, that pensions receivable from the United States, or from any of them, salaries or payments expected to be received for labor or services to be performed or rendered, shall not be held to be annuities within the meaning of this act.

Sec. 3. That all property described in this section to the extent herein limited shall be exempt from taxation, that is to say, 1st. All public school houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning, not used with a view to profit. This provision shall not extend to leasehold estates of real property, held under the authority of any college or university of learning of this state. 2d. All lands used exclusively as grave-yards or grounds for burying the dead, except such as are held by any person or persons, company or corporation, with a view to profit or for the purpose of speculating in the sale thereof. 3d. All property, whether real or personal, belonging exclusively to this state, or to the United States. 4th. All buildings belonging to counties used for holding courts for jails, or for county offices, with the ground, not exceeding in any county ten acres, on which such buildings are erected. 5th. All lands, houses, and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor. 6th. All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used, with a view to profit, and all moneys and credits appropriated solely to sustaining, and belonging exclusively to such institutions. 7th. All fire-engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, or to any fire company organized therein. 8th. All market-houses, public squares or other public grounds town or township houses or halls, used exclusively for public purposes, and all works, machinery and fixtures belonging to any town, and used exclusively for conveying water to such town. 9th. Each individual in this state may hold exempt from taxation personal property of any description of which such individual is the actual owner, not exceeding fifty dollars in value; no person shall be required to list a greater portion of any credits than he believes will be received, or can be collected, nor any greater portion of any obligation given to secure the payment of rent, than the amount of rent that shall have accrued on the lease, and shall remain unpaid at the time of such listing; no person shall be required to include in his statement as a part of the personal property, moneys, credits, investments in bonds, joint stock companies, or otherwise, which he is required to list, any share or portion of the capital stock or property of any company or corporation, which is required to list or return its capital and property for

BY WHOM, WHERE, AND IN WHAT MANNER PROPERTY SHALL BE LISTED.

Sec. 4. Every person of full age and sound mind, not a married woman, shall list the real property of which he is the owner, situate in the county in which he resides, the personal property of which he is the owner, and all moneys in his possession; and he shall enlist all moneys invested, loaned or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and credits due from, or owing by any person or persons, body corporate or politic, whether in or out of such county. The property of every ward shall be listed by his guardian; of every minor child, idiot, or lunatic having no other guardian, by his father, if living, if not, by his mother, if living, and if neither father nor mother be living, by the person having such property in charge, of every wife by her husband, if of sound mind, if not, by herself, of every person for whose benefit property is held in trust, by the trustee; of every estate of a deceased person, by the executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of every company, firm, body politic or corporate, by the president or principal accounting officer, partner or agent thereof. Every person required to list property on behalf of others, by the provisions of this act, shall list in the same township in which he would be required to list it, if such property were his own, specifying in each case the name of the person, estate, company or corporation, to whom it belongs; and all real property and merchants' and manufacturers' stock, and all the articles enumerated in the seventh section of this act, and all personal property upon farms and real property not in towns, shall be returned for taxation, and taxed in the township and town in which it is situated; and all other personal property, except such as is taxable for state purposes only, shall be entered for taxation in the township or town in which the person charged with the tax thereon resided, at the time a list thereof was taken by the assessor, if such person reside in the county where such property was listed; and if not, then such property shall be entered for taxation and taxed in the township where situated when listed, anything in this act to the contrary notwithstanding.

Sec. 5. Property held under a lease for a term exceeding fourteen years, belonging to the state, or to any religious, scientific or benevolent society, or institution, whether incorporated or unincorporated, and school and ministerial lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same, and shall be listed as such by such person or his agent, as in other cases.

Sec. 6. Each person required by this act to list property, shall make out and deliver to the assessor, when required, or within ten days thereafter, a statement, verified by his oath or affirmation, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, in his possession, or under the control of such person, at the time notice was given him by the assessor, to make out such statement, and which, by the provisions of this act, he is required to list for taxation either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor.

Sec. 7. Such statement shall truly and distinctly set forth, first, the number of horses, and the value thereof; second, the number of neat cattle, and the value thereof; third, the number of mules and asses, and the value thereof; fourth, the number of sheep, and the value thereof; fifth, the number of hogs, and the value thereof; sixth, every pleasure carriage of whatsoever kind, and the value thereof; seventh, the total value of all other articles of personal property which such person is by this act required to list; provided, that if such person shall exhibit to the assessor the animals or other articles of personal property above enumerated, the value of such property so exhibited may be omitted in such statement, and the assessor shall in such cases determine their value without requiring the oath of the person making such statement as to the value thereof, and such person shall in that case be required only to make oath or affirmation to the value of the remainder of the personal property which he is required to list; eighth, every gold and silver watch, and the value thereof; ninth every piano forte, and the value thereof; tenth, the value of the goods and merchandize which such person is required to list as a merchant; eleventh, the value of the property which such person is required to list as a banker, broker, or stock jobber; twelfth, the value of the materials and manufactured articles which such person is required to list as a manufacturer; thirteenth, the value of money and credits required to be listed, including all balances of book accounts; fourteenth, the value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, which such person is by this act required to list.

Sec. 8. If there be no articles of personal property, moneys, or credits, investments in bonds, stocks, joint stock companies or otherwise, which such person would be, by this act, required to list, on his own account, or on account of others, he may set forth such fact to the assessor, who shall require the oath or affirmation on such person to the truth of the same.

RULES FOR VALUING PROPERTY.

Sec. 9. Each parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon; but the price for which such real property would sell at auction, or at a forced sale, shall not be taken as the criterion of such true value. Each tract or lot of real property belonging to this state, or to any county, city, charitable institution, whether incorporated or unincorporated, and school or ministerial lands, held under a lease for a term exceeding five years, shall be valued at such price as the assessor believes could be obtained at private sale for such leasehold estate. Personal property, of every description, shall be valued at the usual selling price of similar property at the time of listing, and at the place where the same may then be; and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor, in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof, in money. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof; provided, that depreciated bank notes shall be entered at their current value. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the sum so payable, if for a specific article, or for a specified number or quantity of any article or articles of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property; or of such labor or service, at the place where payable. Annuities or moneys receivable at stated periods shall be valued at the price which the person listing the same, believes them to be worth in money. Where the fee of the soil of any tract, parcel or lot of land is in any person or persons, natural or artificial—and the right to any minerals therein, in another or others, the same shall be valued and listed agreeably to such ownership in separate entries, and taxed to the parties owning the same, respectively.

Sec. 10. No person, company, or corporation, shall be entitled to any deduction, on account of any bond, note or obligation of any kind, given to any mutual insurance company; nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society; nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated.

OF LISTING AND VALUING THE PROPERTY OF MERCHANTS AND MANUFACTURERS, AND OF BANKERS, EXCHANGE BROKERS, AND STACK JOBBERS, ETC.

Sec. 11. Every person that shall own or have in his possession, or subject to his control, any personal property within this state, with authority to sell the same, which shall have been purchased either in or out of this state, with a view to being sold at any advanced price, or profit, or which shall have been consigned to him, from any place out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant; and, when he shall be by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as the criterion the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control, during the year next previous to the time of making such statement, if so long he shall have been engaged in business; and if not, then during such time as he shall have been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be, in each month of the next preceding year in which the person making such statement shall have been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that the person making the statement may have been in business during the preceding year, provided, that no consignee shall be required to list for taxation the value of any property, the produce of this state, which shall have been consigned to him, for sale or otherwise, from any place within the state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded; provided, he shall, in either case, have no interest in such property, or any profit to be derived from its sale; and the word person, as used in this and the succeeding section, shall be held to mean and include firm, company and incorporation.

Sec. 12. Every person who shall purchase, receive or hold personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying or by the combination of different materials, with a view of making a gain or profit by so doing, shall be held to be a manufacturer; and he shall, when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value estimated, as provided in the preceding section, of all articles purchased, received or otherwise held, for the purpose of being used in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining, which from time to time he shall have had on hand during the year next previous to the time of making such statement, if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufacturer's stock and the value of all engines and machinery of every description, used, or designed to be used, in any process of refining or manufacturing, (except such fixtures as shall have been considered as part of any parcel or parcels of real property,) including all tools and implements of every kind used, or designed to be used, for the aforesaid purpose.

Sec. 13. When any person shall commence any business in any county after the day preceding the second Monday of April in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation in said county, such person shall report to the auditor of the county the probable average value of personal property by him intended to be employed in such business until the day preceding the second Monday of April thereafter; and shall pay into the treasury of such county a sum which shall bear such proportion to the levy for all purposes, on the average, so employed, as the time from the day on which he shall commence such business, as aforesaid, to the day preceding the second Monday of April next succeeding, shall bear to one year. Provided, that if the person so listing his capital, shall present a bona fide receipt to the treasurer of any county in this state, in which such capital had been previously listed and taxed for the amount of the taxes assessed, and by him paid on the same capital for the same year, then and in that case it shall be a receipt from paying taxes again on such capital.

Sec. 14. When any person shall commence or engage in the business of dealing in stocks of any description, or in buying or shaving any kind of bills of exchange, checks, drafts, bank notes, promisory notes, or other kind of writing obligatory, as mentioned in the sixty-second section of this act, after the day preceding the second Monday in April, in any year, the average value of whose personal property intended to be employed in such business shall not have been previously entered on the assessor's list for taxation, in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business until the day preceding the second Monday in April thereafter, and shall pay into the treasury of such county a sum which shall bear the same proportion to the levy for all purposes, on the average value so employed, as the time from the day on which he shall commence or engage in such business, as aforesaid, to the day preceding the second Monday in April next, succeeding shall bear to one year.

Sec. 15. If any person shall commence or engage in any business as aforesaid, and shall not, within one month thereafter report to the auditor, and make payment to the county treasurer, as before required, he shall forfeit and pay double the amount required to be paid by the two preceding sections, to be ascertained, as near as may be, by the testimony of witnesses, and recovered before any justice of the peace, or in the court of common pleas, by civil action, in the name of the county treasurer, for the use of the county, and process issued out of the court of common pleas, in such action, shall be directed to the proper officer, and may be served in any county in this state.

Sec. 16. The president, secretary, or principal accounting officer of every canal or slack water navigation company, turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specifically provided for in this act, for whatever purpose they may have been created, whether incorporated by any law of this state or not, shall list for taxation, verified by the oath or affirmation of the person so listing, and all personal property, which shall be held to include road bed, water and wood stations and such other realty as is necessary to the daily running operations of the road, moneys and credits of such company or corporation, within the state, at the actual value in money, in [the] manner following: in all cases return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of such property which is situated in each township, incorporated village, city or ward therein; the value of all moveable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, incorporated villages, or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, incorporated village or township; and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city, incorporated village or township. It shall be the duty of the accounting officer aforesaid to make return to the auditor of state, during the month of May of each year, the aggregate amount of all property, by him returned as required by the provisions of this act, to the several auditors of the respective counties in which the same may be located. If the county auditor, to whom returns are made, is of opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed in the same manner as is prescribed in the several sections of this act regulating the duties of county auditors: provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the state of Ohio: provided, that every agency of an insurance company incorporated by the authority of any other state or government, shall return to the auditor of the county in which the office or agency of such company may be kept, in the month of May annually, the amount of gross receipts of such agency, which shall be entered upon the tax list of the proper county, and subject to the same rate of taxation for all purposes that personal property is subject to at the place where located.

Sec. 17. The assessment of all personal property, moneys and credits, investments in bonds, stock, joint stock companies or otherwise, and the valuation of all lands and lots, and new structures which have not previously been valued and placed on the duplicate, shall be made between the second Monday of April and the third Monday of May annually; and the assessor of each township shall, on or before the first Monday of May annually, leave with each person resident in his township, of full age, and not a married woman or insane person, or at the office, usual place of residence or business of such person, a written or printed notice, requiring such person to make out for such assessor, a statement of the property which, by this act, he is required to list, accompanied with printed forms in blank of the statement required of such persons; and the assessor shall, at the time he delivers such notice and blank forms, receive from such persons the statement of his or her personal property, moneys, credits investments in bonds, stock, joint stock companies, or otherwise, verified by his oath, unless such person shall require further time to make out such statement, in which case he shall call for such statement before the third Monday of May.

Sec. 18. In every case where any person shall refuse or neglect to make out and deliver to the township assessor a statement of personal property, money and credits, investments in bonds, stocks, joint stock companies, or otherwise, as provided by this act, or shall refuse or neglect to take and subscribe an oath or affirmation as to the truth of such statement, or any part thereof, which he is by this act required to verify by his oath or affirmation, or in case of the sickness or absence of such person, the assessor shall, in every such case, proceed to ascertain the number of each description of the several articles of personal property enumerated in the seventh section of this act, and the value thereof, the value of personal property subject to taxation, other than commercial articles, and the value of the moneys and credits, investments in bonds, stocks and joint stock companies, or otherwise, of which a statement shall not have been made to said assessor, as aforesaid, as the case may require; and to enable him so to do, he is hereby authorized to examine on oath or affirmation, any person or persons whom he may suppose to have a knowledge of the articles, or value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which the person so refusing, or absent or sick, was required to list.

Sec. 19. In all cases in which the township assessors are required, in consequence of the sickness or absence of the person who is duty it is to make out a statement of personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, or in consequence of his neglect or refusal to make out or to be sworn to such statement, to ascertain the several items and value of such personal property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, if the assessor shall be unable to obtain positive evidence of the items, and value of such property, moneys, and credits, he shall return such articles and value as, from general reputation and his own knowledge of facts and circumstances, he believes to be a correct list of the articles and value of such property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, that such person would be by this act required to list.

Sec. 20. Each township assessor shall, on or before the third Monday of May annually, make out and deliver to the auditor of his county, in tabular form and alphabetical order, a list or lists of the names of the several persons, companies or corporations, in whose name any personal property, moneys, credits, investments in bonds, stocks, or joint stock companies or otherwise, shall have been listed in his township, and he shall enter separately, in appropriate columns, opposite each name, the aggregate value of the several species of personal property enumerated in the seventh section of this act, as attested by the person required to list the name, or as determined by the assessor, making separate lists of persons residing out of an incorporated town, and of persons who are residents of any incorporated town; the columns shall be accurately added up, and in every case where any person whose duty it is to list any personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, for taxation, shall have refused or neglected to list the same when called on for that purpose by the assessor, or to take and subscribe an oath or affirmation, in regard to the truth of his statements of personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column, the words, "refused to lists," or "refused to swear," and in every case where any person required to list property for taxation shall have been absent or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the word "absent," or "sick."

Sec. 21. Each township assessor shall, at the time he is required by this act to make his return of taxable property to the county auditor, also deliver to him all the statements of property which he shall have received from persons required to list the same arranged in alphabetical order, and the auditor shall carefully preserve the same in his office for one year.

Sec. 22. Each township assessor shall, annually, at the time of taking a list of personal property, also take a list of all real property situate in his township, that shall have become subject to taxation since the last previous listing of property therein, with the value thereof estimated agreeably to the rules prescribed therefor by the ninth section of this act, and of all new buildings or other structures of any kind of over one hundred dollars in value, the value of which shall not have been previously added to, or included in the valuation of the land on which such structures have been erected; and shall make return to the county auditor thereof, at the same time he is required by this act to make his return of personal property, in which return he shall set forth the tract or lot of real property on which each of such structures shall have been erected, the kind of structures so erected and the true value added to such parcel of real property, by the erection thereof; and the additional sum which it is believed the land on which the structure is erected, would sell for at private sale, in consequence thereof, shall be considered the value of such new structure; and in case of the destruction by fire, flood, or otherwise, of any building or structure of any kind, over one hundred dollars in value, which shall have been erected previous to the last valuation of the land on which the same shall have stood, or the value of which shall have been added to any former valuation of such land, the assessor shall determine, as near as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the county auditor, as in this section provided.

Sec. 23. Each township assessor shall take and subscribe an oath which shall be administered by the auditor or a magistrate, and certified by the officer administering the same, and attached to the return which he is required to make to the county auditor, in the following form:

I, ———, assessor of ——— township, in the county of ———, do solemnly swear, that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by this act for the assessment and taxation of all property in this state, according to true value to list the same, is truly returned, as set forth in such statement; that in every case, where, by law, I have been required to ascertain the items and value of the personal property, moneys; credits, investments in bonds, stocks joint stock companies, or otherwise, of any person, company, or corporation, I have diligently and by the best means in my power endeavored to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by said act, is set forth in the annexed return; and in no case, have I knowingly, omitted to demand of any person of whom, by said act, I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, which he was required to list, or in any way connived at any violation or evasion of any of the requirements of said act, in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, of any kind for taxation.

DISTRICT ASSESSORS.

Sec. 24. The county commissioners of each county in this state shall at their June session, in the year one thousand eight hundred and sixty-four, and every sixth year thereafter, divide their county into suitable and convenient districts, not less than the number of townships in their county and any county within the limits of which there is a city, the commissioners shall divide said city into districts, comprising within each not less than one ward, or more than five, and no township or ward shall be divided in making such district which district shall be composed of contiguous territory; and the commissioners shall give notice by publication in some newspaper in the county, and if no newspaper is published in the county, then by public notice set up in each township and ward, at the usual place of holding elections, setting forth the boundaries of districts in cities, and the qualified electors of such districts shall, at the October election, in the year eighteen hundred and sixty-four, and every sixth year thereafter, elect some citizen of such district, having the qualifications of an elector, as assessor of real property within such district; the Judges of election shall keep a separate poll book for the election of said assessors, and the returns thereof, duly certified as in other cases, shall be made to the county auditor, who with the clerk of the court of common pleas and probate Judge of the county, shall open the same and declare the result; and the auditor shall, within ten days after opening such returns, give notice to each of the persons elected of his election. And whenever the commissioners have failed to district their county at their June session, in accordance with the provisions of this act, it shall be their duty to district said county at any subsequent meeting of the board prior to the first Monday of April ensuing.

Sec. 25. Each person elected to the office of district assessor shall be forthwith notified by the county auditor of his election; and each person so elected shall within ten days after receiving such notice, file with such auditor his bond payable to the State of Ohio, with at least one good freeholder surety, to the acceptance of the county auditor, in the penal sum of two thousand dollars, conditioned that he will diligently, faithfully and impartially perform all and singular the duties enjoined on him by this act, and he shall moreover, take and subscribe on said bond an oath that he will according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected shall fail to give bond, or shall fail to take an oath as is required in this section, within the time therein prescribed, the office to which he was elected shall be considered vacant.

Sec. 26. If there shall be a vacancy for the cause aforesaid, or from any other cause, or if there shall be a failure to elect in any district of any county, such vacancy or office shall be forthwith filled by the auditor, treasurer and recorder of the county, or any two of them, by the appointment of any competent and suitable citizen of their county who will accept and perform the duties of such office, who shall give bond and take an oath of office as is required by the foregoing section.

Sec. 27. It shall be the duty of each district assessor to make out from the maps and descriptions furnished him by the county auditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot of real property in his district; and when he shall deem it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof, to furnish the same, with any title papers he may have in his possession; and if such owner or occupier, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of real property to such assessor, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such assessor to the auditor of his county, who shall add the same to the tax assessed upon such real property; and it shall be collected by the treasurer of the county with such tax, and when collected, shall be paid on demand to the person to whom the same is due; and he shall, in all cases, from actual view, and from the best sources of information within his reach, determine as near as practicable the true value of each separate tract and lot of real property in his district, according to the rules prescribed by this act for valuing real property, and he shall note in his plat-book, separately, the value of all houses, mills, and other buildings, which exceed one hundred dollars in value, on any tract of land other than town lots, which shall be carried out as a part of the value of such tract; he shall also enter on his plat-book the number of acres of arable or plow land, the number of acres of meadow and pasture land, and the number of acres of wood and uncultivated land in each tract, as near as may be.

Sec. 28. For the purpose of enabling the assessor to determine the value of buildings and other improvements, he is hereby required to enter, with the consent of the owner or occupant thereof, and fully to examine all buildings and structures of whatever kind, which are not by this act expressly exempted from taxation.

Sec. 29. Each district assessor shall, on or before the first Monday of July, one thousand eight hundred and fifty-nine, and every sixth year thereafter, make out and deliver to the auditor of his county, a return, in tabular form, contained in a book to be furnished him by such auditor, of the amount, description and value of the real property subject to be listed for taxation in his district, which return shall contain: 1st. The names of the several persons, companies or corporations, in whose names the several tracts of real property, other than town property, in each township within his district, shall have been listed, and in appropriate columns, opposite each name, the description of each tract, designating the number of acres, the number of the section, and the part thereof and of the township or survey, listed in such name, and the value of each separate tract, as determined by the assessor. 2d. The names of the several persons, companies or corporations, in whose names the several lots of real property in each town in his district, shall have been listed; and in the appropriate columns, opposite each name, the description of each lot, and the value thereof, as determined by the assessor; and such description shall designate the town and number of the lot, and the part thereof; and if part of a lot is listed, it shall state the number of feet along the principal street on which it abuts. If the name of the owner of any tract of land or lot shall be unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot. If such land be situated in the Virginia military tract, or is not embraced in any land district, it shall set forth the original survey or surveys, part or parts thereof, contained in each separate tract so listed.

Sec. 30 The district assessor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list, pertinent descriptions of all burying grounds, public school houses, houses used exclusively for public worship and institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house or institution or public building is situated, and which are by law exempt from taxation; and he shall value such houses, buildings, property, lots and tracts of land, at their true value in money, in the same manner that he is required to value other real property, designating in each case the township or town, and number of the school district, or the name or desination of the school, religious society or institution, to which each house, lot or tract belongs; or if such property is held and used for other public purposes, he shall state by whom or how it is held.

DUTIES OF COUNTY AUDITORS.

Sec 31. The county auditors of each county shall, as soon as practicably, after the first day of March, one thousand eight hundred and fifty-nine, and every sixth year thereafter, make out and deliver to the assessor of each district in his county, an abstract from the books in his office, containing a description of each tract and lot of real property situate within such district, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein, as the same shall appear on his books; and also a map of each township and town within such district, with such plate books as may be necessary to enable the district assessor to make a correct plat of each section survey and tract in his district.

Sec. 32. Each county auditor shall add to the value, as returned by the assessor, of all personal property, and of all moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, which the owner or other person in behalf of the owner, whose duty it is made by this act to list the same, has refused or neglected to list, or to the value of which such person has refused or neglected to swear or affirm, when required so to do, in obedience to the provisions of this act, fifty per centum on the value as returned by the assessor, and in all cases when the party, on demand, refuses to swear to any part of the return, the assessor shall return, "refused to swear to the whole amount."

Sec. 33. If any person requiring to list property for taxation, shall have been prevented by sickness or absence, from giving to the assessor such statement, such person or his agent having charge of such property, may at any time before the assessment of taxes thereon by the county auditor, make out and deliver to the county auditor, a statement of the same as required by this act; and the county auditor shall in such case, make an entry thereof in the return for the proper township, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who shall have refused or neglected to make oath to his statement, when required by the assessor, agreeably to the provisions of the twenty-fifth section of this act, nor from any person, unless he shall make and file with the county auditor, an affidavit that the person required by this act to list the same, was absent from his township, without design to avoid the listing of his property, or was prevented by sickness from giving to the assessor the required statement, when called on for that purpose. If from a careful examination of the returns made by the district assessor, the county auditor shall discover that any tract of land or town lot, or part of either, in his county, shall have been omitted in the returns of such assessors, he shall add the same to his list of real property, with the name of the owner, and shall forthwith notify the assessor in whose returns such omission occured thereof, who shall forthwith proceed to ascertain, and return to the county auditor the value of the tract or lot, or part thereof; or in case of the inability or neglect of the assessor, the auditor may ascertain the value of such tract or lot, or part thereof, and add the same to the list of real property.

Sec. 34. The county auditor, if he shall have reason to believe, or be informed that any person has given to the assessor a false statement of the personal property, moneys, or credits, investments in bonds, stocks, joint stock companies, or otherwise, or that the assessor has not returned the full amount required to be listed in his ward or township, or has omitted or made an erroneous return of any property, moneys or credits, investments in bonds, stocks joint stock companies, or otherwise, which are by law subject to taxation, shall proceed at any time before the final settlement with the county treasurer, to correct the return of the assessor; and to charge such persons on the duplicate with the proper amount of taxes; to enable him to do which, he is hereby authorized and empowered to issue compulsory process, and require the attendance of any person or persons whom he may suppose to have a knowledge of the articles, or value of the personal property, moneys or credits, investments in bonds, stocks, joint stock companies, or otherwise, and examine such person or persons, on oath or affirmation in relation to such statement or return; and it shall be the duty of the auditor in all such cases, to notify every such person, before making the entry on the duplicate, that he may have an opportunity of showing that his statement or return of the assessor was correct; and the county auditor shall in all such cases, file in his office a statement of the facts or evidence upon which he made such correction, but he shall, in no case, reduce the amount returned by such assessor, without the written assent of the auditor of state, given on a statement of facts submitted by the county auditor. That in all cases in which any person shall make a false statement of the amount of property for taxation, to evade the payment of taxes, in whole or in part, the person making such false statement, shall be liable for and pay all costs and expenses that may be incurred under the provisions of this act, and the same fees and costs shall be allowed and paid as is now or may be allowed by law, for similar services, and if not paid may be collected before any justice of the peace of the proper county, by suit in the name of the county commissioners, but in all cases under this act where the statement shall be found correct, and no intention to evade the payment of taxes, the costs and expenses incurred under this act shall be paid out of the county treasury of the proper county, on the order of the county auditor.

Sec. 35. Each county auditor shall, from time to time, correct any errors which he may discover in the name of the owner, in the valuation, description or quantity of any tract or lot contained in the list of real property in his county; but in no case shall he make any deduction from the valuation of any tract or lot of real property, except such as shall have been ordered, either by the state board or by the county board of equalization, in conformity with the provisions of this act, or upon the written order of the auditor of state; which written order shall only be made upon a statement of facts submitted to the auditor of state in writing.

Sec. 36. Each county auditor shall correct the valuation of parcel of real property, on which any new structure of over one hundred dollars in value may have been erected, or on which any structure of the like value shall have been destroyed, agreeably to the return thereof made in accordance with the provisions of this act by the assessor, and assess the taxes upon such corrected valuation.

Sec. 37. Each county auditor shall make out and transmit to the auditor of state, before the first day of September annually, a statement of the aggregate value of the taxable property in his county, and of the total amount of taxes for all purposes assessed thereon for that year, and he shall make out and transmit by mail to the auditor of state, on or before the first day of October in every year, a complete abstract of the duplicate of his county; he shall also, at the same time, make out and transmit to the auditor of state an abstract of the number and value of each of the enumerated articles, the value of merchants' and manufacturers' stock, and the value of other personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, and the value of all other articles of personal property as returned by the township assessor, or as fixed by the county board of equalization; said abstracts shall be made out in such form as the auditor of state shall prescribe, and shall also make out and transmit to the auditor of state, before the fourth Monday of October, one thousand eight hundred and fifty-nine, and every sixth year thereafter, a complete copy of the grand list of real property of each county as it shall stand upon the duplicate of that year.

Sec. 38. If the county treasurer shall be unable to collect, by distress, or otherwise, the taxes which have been, or hereafter shall be assessed upon any person or corporation, or any executor, administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall apply to the clerk of the court of common pleas in his county, as any time after his annual settlement with the county auditor; and said clerk shall cause a notice to be served upon such person, corporation, executor, administrator, guardian, receiver, accounting officer, agent or factor, requiring him forthwith to show cause why he should not pay such taxes, and if he shall fail to show a sufficient cause, said court, at the term to which said notice is returnable, shall enter a rule against him for the payment of such taxes, and the cost of such proceeding, which rule shall have the same force and effect as a judgment at law, and be enforced by attachment or execution, or such process as may be directed by the court.

COUNTY BOARDS FOR THE EQUALIZATION OF REAL PROPERTY.

Sec. 39. The county auditor, the county surveyor, the county commissioners, or a majority of them, shall form a county board for the equalization of the real property of their county, with the exception of the real property in the city of Cincinnati, which shall be equalized by a special board, as hereinafter provided. They shall meet on the first Tuesday after the first Monday of September, one thousand eight hundred and fifty nine, and every sixth year thereafter, at the auditor's office, in the several counties, when the county auditor shall lay before them the returns of the real property, made by the several district assessors of such county, with the additions he shall have made thereto, and having each taken an oath fairly and impartially to equalize the value of the real estate of such county, agreeably to the provisions of this act, they shall immediately proceed to equalize such valuation, so that each tract or lot shall be entered on the tax list at its true value; and for this purpose they shall observe the following rules:—1st. They shall raise the valuation of such tracts and lots of real property as, in their opinion, have been returned below their true value, to such price or sum as they may believe to be the true value thereof, agreeably to the rules prescribed by this act for the valuation thereof. 2nd. They shall reduce the valuation