Meigs County Telegraph.

$2 per annum. A WEEKLY JOURNAL---DEVOTED TO POLITICS, LITERATURE, AGRICULTURE, COMMERCE, AND NEWS. $1.50 in advance.

T. A. PLANTS, Editor. "Independent in all things---Neutral in nothing." T. A. PLANTS & Co., Publishers.

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T. A. PLANTS, Attorney and Councelor at Law, Pomeroy, O. Office in the Court House.

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JOHN E. HANNA. JACOB S. EARHART.
HANNA & EARHART, Attorneys at Law, Pomeroy, O. All business entrusted to their care will receive prompt attention. 1-1

THOMAS CARLETON, Attorney and Counselor at Law. Office, Lion street, east side, two doors above T. J. Smith's Shoe Store, opposite the Remington House. All business entrusted to his care will receive prompt attention. 1-34.

S. S. KNOWLES. C. H. GROSVENOR.
KNOWLES & GROSVENOR, Attorneys at Law, Athens, Athens County, Ohio, will attend the several Courts of Meigs County, on the 2d day of each term. Office at the "Gibson House." 16-1y.

HOTELS.

UNITED STATES HOTEL.—M. A. Hudson, Proprietor, (formerly occupied by M. A. Wood,) is opposite the Rolling Mill, Pomeroy, O. No endeavors to accommodate both man and beast in the best manner, Mr. Hudson hopes to receive a constantly increasing patronage. 7-3-1y.

PHYSICIANS.

A. S. PATRICK, Physician and Surgeon Mason City, Va. All calls to the country promptly attended to. 1-29.

DRY GOODS—GROCERIES—CLOTHING.

ISAAC FALLER, Clothier, Grocer and Dry Goods Dealer, first Store above Donnelly & Darling's, near the Rolling-Mill, Pomeroy, O.—Country Merchants are respectfully requested to call and examine my stock of Groceries, as I am convinced that I cannot be undersold. 1-23

C. BRANCH & CO., Dealers in Dry Goods, Groceries, Hardware, Queensware, &c.—East side of Court street, three doors above the corner of Front. 1-1

STOVES—TINWARE.

W. J. PRALL, Manufacturer of Tinware and Dealer in every variety of Stoves, etc., Court street, Pomeroy. 1-1

MILLS—MACHINES.

J. W. JONES, Proprietor Middleport Sash Factory and Planing Mill, will fill all orders in his line of business punctually, and at low rates, by addressing or applying to him at Middleport. 1-7

STEAM SAW MILL, Front street, Pomeroy, near Karr's Run. Niel R. Nye, Proprietor. Lumber sawed to order on short notice. Plastering lath constantly on hand, for sale. 1-1

KEVGERVILLE Steam Grist Mill—N. Stewart, Proprietor—has been recently rebuilt, and is now prepared to do good work promptly. 1-1

JOHN S. DAVIS, has his Planing Machine, on Sugar Run, Pomeroy, in good order, and constant operation. Flooring, weather-boarding, &c., kept constantly on hand, to fill orders. 1-16

JEWELRY.

PETER LAMBRECHT, Watch maker & Dealer in Watches, Clocks, Jewelry and Fancy Articles, Court street, below the new Banking House, Pomeroy. Watches, Clocks and Jewelry carefully repaired on short notice. 1-1

W. A. AICHER, Watchmaker and Jeweler, and wholesale and retail dealer in Watches, Clocks, Jewelry and Fancy Goods, Front st., above the Remington House, Pomeroy. Particular attention paid to repairing all articles in my line. 1-1

BOOTS AND SHOES.

T. WHITESIDE, Manufacturer of Boots and Shoes, Front Street, three doors above Stone bridge. The best of work, for Ladies and Gentlemen, made to order. 1-1

LEATHER DEALERS.

McQUIGG & SMITH, Leather Dealers and Finders, Court street, 3 doors below the Bank, and opposite Branch's Store, Pomeroy, O

MANUFACTURES.

SUGAR-RUN Salt Company. Salt twenty-five cents per bushel. Office near the Furnace. 1-1 C. GRANT, Agent.

POMEROY Salt Company. Salt twenty-five cents per bushel. 1-1

DABNEY Salt Company, Coalport. Salt twenty-five cents per bushel for country trade. 1-1 G. W. COOPER, Secretary.

BLACKSMITHING.

F. E. HUMPHREY, Blacksmith, in his new building, back of the Bank building, Pomeroy. Job Work of all kinds, Horse-shoeing, &c., executed with neatness and dispatch. 1-1

PAINTERS—GLAZIERS.

F. LYMAN, Painter and Glazier, back room of P. Lambrecht's Jewelry Store, west side Court street, Pomeroy, O. 1-1

SADDLERY.

JOHN EISELSTIN, Saddle, Harness and Trunk Manufacturer, Front Street, three doors below Court, Pomeroy, will execute all work entrusted to his care with neatness and dispatch. Saddles gotten up in the neatest style. 1-22

JAMES WRIGHT, Saddle and Harness Maker, Shop over Black and Rathburn's store, Rutland, O. 1-1

WAGON MAKING.

CARRIAGE & WAGON MAKING by M. Blazyer, Front Street, first corner below the Rolling-Mill, Pomeroy, O. All articles in his line of business manufactured at reasonable rates, and they are especially recommended for durability. 2-3-1y.

PETER CROSBIE, Wagon Maker, Mulberry street, west side, three doors Back street, Pomeroy, Ohio. Manufacturer of Wagons, Buggies, Carriages, &c. All orders filled on short notice. 1-1

DENTISTRY.

D. C. WHALEY, Surgeon Dentist, Dugmore's Building 2nd Story, Rutland street, Middleport, O. All operations pertaining to the profession promptly performed. Ladies waited upon at their residence, if desired. 1-1

LAWS OF OHIO.

BY AUTHORITY.

CONTINUED.

STATE BOARD OF EQUALIZATION.

Sec. 42. The state Board of equalization shall consist of one member from each senatorial district of the state, except the first district, which shall be entitled to three members, all of whom shall have the qualifications of electors; and the qualified electors of each senatorial district shall, at the October election, in the year one thousand eight hundred and fifty-nine, and every sixth year thereafter, elect persons to serve as members of such board of equalization, in accordance with the provisions of this section; and the returns of the poll-books and certificates of election shall be governed by the law regulating the election of senators; and in case of vacancy in such office, either by death, resignation or otherwise, the governor of the state shall have power to appoint a person who shall be a resident elector of the district so vacated, to fill such vacancy, as soon as he shall be informed thereof: the auditor of state shall, by virtue of his office, be a member of this board. The said board shall meet at Columbus on the first Monday of November, one thousand eight hundred and fifty-nine, and every sixth year thereafter, and the members thereof shall each take an oath or affirmation, that he will, to the best of his knowledge and ability, so far as the duty devolves on him, equalize the valuation of real property among the several counties and towns in the state, according to the rules prescribed by this act for valuing and equalizing the value of real property, and having received from the auditor of state the abstracts of real property transmitted to him by the several county auditors, said board shall proceed to equalize the same among the several towns and counties of the state, in the manner hereinafter prescribed: 1st. They shall add to the aggregate valuation of the real property of every county which they shall believe to be valued below its true value in money, such per centum, in each case, as will raise the same to its true value in money. 2d. They shall deduct from the aggregate valuation of the real property of every county, which they shall believe to be valued above its true value in money, such per centum, in each case, as will reduce the same to its true value in money. 3d. If they shall believe that right and justice require the valuation of the real property of any town or towns in any county, or of the real property of such county not in towns, to be raised, or to be reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, or of property not in towns, such per centum as they shall believe will raise or reduce the same to its true value in money. 4th. They shall not reduce the aggregate value of all the real property of the state, as returned by the county auditors, more than ten millions of dollars. 5th. Said board shall keep a full record of their proceedings and orders.

DUTIES OF STATE AUDITOR.

Sec. 43. When the state board of equalization shall have completed their equalization of real property among the several counties, the auditor of state shall transmit to each county auditor, a statement of the per centum to be added to, or deducted from the valuation of the real property of his county, specifying the per centum added to, or deducted from the valuation of the real property of each of the several towns, and of the real property not in towns, in case an equal per centum shall not have been added to or deducted from each; and the county auditor shall forthwith proceed to add or deduct from each tract or lot of real property in his county, the required per centum on the valuation thereof, as it stands, after the same shall have been equalized by the county board of equalization; adding, moreover, or deducting, in each case, any fractional sum of less than fifty cents, so that the value of any separate tract or lot, shall contain no fraction of a dollar. The auditor of state shall, on or before the fifteenth day of July, annually, give notice to each county auditor of the rates per centum required by the general assembly, to be levied for the payment of the principal and interest of the public debt for the support of common schools, for defraying the expenses of the state, and for such other purposes as shall be prescribed by law; which rates or per centum shall be levied by the county auditor on the taxable property of each county on the duplicate, and shall be entered in one column, and denominated state taxes.

ANNUAL COUNTY BOARD OF EQUALIZATION.

Sec. 44. There shall be an annual county board for the equalization of the real and personal property, and moneys and credits in each county, exclusive of the city of Cincinnati, to be composed of the county commissioners and county auditor, who shall meet for that purpose at the auditor's office in each county on the first Wednesday after the third Monday of May annually. Said board shall have the power to hear complaints, and to equalize the valuation of all real and personal property, moneys and credits, within the county, and shall be governed by the rules prescribed in the fifty-third section of this act, for the government of county boards for the equalization of real property: provided, that said board shall not reduce the value of the real property of the county below the aggregate value thereof, as fixed by the state board of equalization, nor below its aggregate value on the duplicate of the preceding year, to which shall be added the value of all new entries and new structures, over the value of those destroyed, as returned by the several township assessors for the current year.

Sec. 45. There shall be a special board for the equalization of the real and personal property, moneys and credits, in the city of Cincinnati, to be composed of the county auditor, and six citizens of said city, to be appointed by the city council; said board shall meet annually, at the auditor's office in Cincinnati, on the fourth Monday of May, and have power to equalize the value of the real and personal property, moneys and credits, within the city of Cincinnati, and shall be governed by the same rules, provisions and limitations, that are prescribed for the government of the county boards, for the equalization of real and personal property, moneys and credits: provided, that said board shall not be authorized to extend its session beyond the fourth Monday in June, in each year.

Sec. 46. The several county auditors shall lay before the said boards of equalization, the valuation of the several tracts and lots of real property in their county, as the same was entered on the duplicate of the preceding year, or as fixed by the state board of equalization, and of those returned by the assessors of the several townships, for the current year, with such maps, returns, lists and abstracts, as are in their offices; and each board shall keep a regular journal of its proceedings, which shall be deposited with the auditor of the county; and the county auditor shall add to or deduct from the value of any tract or lot of real property, or of any district, township or town, such sum or per cent. as shall have been ordered by the board of equalization. And said board shall, also, at the same time, hear complaints, and equalize the assessments of all personal property, moneys and credits, new entries, and new structures, returned for the current year by the township assessors; and said board shall have power to add or deduct from the valuation of the personal property, or moneys or credits, of any person, returned by the assessors, or which may have been omitted by him, or to add other items, upon such evidence as shall be satisfactory to said board, whether said return be made upon oath of such person or upon the valuation of the assessor; but when any addition shall be ordered to be made to any list returned under oath, a statement of facts on which the addition was made, shall be entered on the journal of the board; and when any reduction shall be ordered to be made in the amount of personal property, or moneys and credits, of any person, whether such return be made by such person or by the assessor, a statement of the facts on which such reduction was made, shall be entered on the journal of the board.

DUTY OF COUNTY AUDITORS AS TO MAKING TAX LISTS AND DUPLICATES, AND ASSESSING TAXES

Sec. 47. Each county auditor shall make out, in a book to be prepared for that purpose, in such manner as the state auditor shall prescribe, a complete list or schedule of all the taxable property in his county, and the value thereof, as equalized, arranged in the form following: Each separate tract of real property in each township of his county, other than town property, shall be contained in a line or lines opposite the name of the owner or owners, arranged in numerical or alphabetical order. Each separate lot or tract of real property, in each town shall be set down in a line or lines, opposite the name of the owner or owners, arranged in numerical or alphabetical order. The value of personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of each person, company, or corporation, within each township, shall be set down in a column opposite the name of the owner, person, or corporation, in whose name the same is listed; the names of persons in each township, who are not residents of any incorporated town, shall be set down in alphabetical order in one list: and the names of persons who are residents of any incorporated town shall be entered in another list in alphabetical order.

Sec. 48. Each county auditor, after receiving from the auditor of state, and from such other officers and authorities as shall be legally empowered to determine the rates or amount of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, shall forthwith proceed to determine the sums to be levied, upon each tract and lot of real property, adding the taxes of any previous year, that may have been omitted, and upon the amount of personal property, moneys and credits; listed in his county, in the name of each person, company or corporation, which shall be assessed equally on all real and personal property, subject to such taxes, and set down in one or more columns, in such manner and form as the auditor of state shall prescribe; and in all cases where the whole amount of taxes upon the personal [property], moneys and credits of any person shall not amount to ten cents, the auditor shall not enter the same upon the duplicate, if such person has no other taxable property.

Sec. 49. Any district or township assessor, who shall deem it necessary, to enable him to complete, within the time prescribed by this act, the listing and valuation of the property, moneys and credits, of his district, township, or ward, may, with the approbation of the county auditor, appoint some well qualified citizen of his county or township to act as an assistant, and assign to him such portion of his district or township as he shall think proper; and each assistant, so appointed, shall, within the division of such district or township assigned him, under the direction of the assessor, after giving bond and taking an oath or affirmation, as prescribed in this act, perform all the duties enjoined upon, vested in, or imposed upon assessors by the provisions of this act.

Sec. 50. Each district assessor, and each member of the county boards of equalization, shall be entitled to receive for each day necessarily employed in the performance of the duties enjoined on him by this act, such sum as the commissioners of his county shall allow, not exceeding two dollars, to be paid out of the county treasury, on the order of the county auditor; each member of the state board of equalization shall receive for each day he shall attend on the session of said board, three dollars, and the like sum for every twenty-five miles he shall necessarily travel in going to and returning from Columbus, to be paid out of the state treasury, on the order of the auditor of state.

Sec. 51. The commissioners of each county shall, at their March or at their June session, annually, determine on the amount to be raised for ordinary county purposes, for public buildings, for the support of the poor, and for interest and principal on the county debt. The commissioners, however, shall set forth upon the record of proceedings specifically the amount to be raised for each of the above defined purposes. The county auditor shall carefully ascertain the net amount collected for each purpose under said levy; and it shall not be lawful to use any specific fund for any other purpose than the one for which the same was specifically levied, until the purpose for which such tax was levied shall have been accomplished.

Sec. 52. The trustees of the several townships in each county shall, on or before the fifteenth day of June, annually, determine the amount necessary to be raised in their townships, respectively, for ordinary township purposes, for the payment of legal and just claims against such township, and for the support of the poor; the levy for said purposes shall be specific, and so entered upon the record of the proceedings of said trustees, and certified to the county auditor, who shall levy the same on the duplicate; and when settlement shall be made with the county treasurer, he shall carefully ascertain the net amount collected for each purpose; and such specific fund shall not be used for any other purpose than the one for which the same was specifically levied.

Sec. 53. The lien of the state for the taxes levied for all purposes in each year, shall attach to all real property subject to such taxes, on the first day of June, annually, and shall continue until such taxes, with any penalty which shall accrue thereon, shall be paid; and all personal property subject to taxation shall be liable to be seized and sold for taxes: and the personal property of any deceased person shall be liable, in the hands of any executor or administrator, for any tax due on the same by any testator or intestate.

Sec. 54. The delinquent list shall not, hereafter, be returned to the office of the auditor of state, but shall be recorded by the county auditor, immediately after his semi-annual settlement with the county treasurer, an abstract of which, in such form as the auditor of state shall prescribe, shall be sent to his office with the settlement sheet of the county treasurer, in August; and no taxes returned delinquent shall be paid into the state treasury except by the county treasurers; and in making out the duplicate of each year, all tracts of land and lots returned delinquent or forfeited to the state, shall be again entered on the duplicate, and the taxes on such tract or lot, including the taxes of the current year, shall be charged thereon, with thirty per cent. penalty on the amount charged on the duplicate of the preceding year.

Sec. 55. The auditor of state shall, from time to time, prepare and transmit to the several county auditors, all such forms and instructions as he shall deem necessary to carry into effect the provisions of this act, and with the advice of the attorney general, he shall decide all questions which may arise as to the true construction of this act, or in relation to any tax levied or proceeding under the same, subject, however, in all cases, to an appeal to the supreme court.

Sec. 56. County auditors shall, before the the fifteenth of April, annually, make out the blank forms and instructions for the township assessors, and forward them to the township clerks; and the auditors of counties, and assessors of townships and wards, shall, in all respects, except as hereinbefore provided, be governed by the rules and regulations contained in the several acts prescribing their duties.

Sec. 57. Every county auditor, and every district and township assessor, who shall, in any case, refuse or knowingly neglect to perform any duty enjoined on him by this act, or who shall consent to or connive at any evasion of its provisions, whereby any proceeding required by this act shall be prevented or hindered, or whereby any property required to be listed for taxation shall be unlawfully exempted, or the valuation thereof be entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of record in the state.

Sec. 58. That whenever an action at law, or suit in chancery has been commenced, or may hereafter be commenced against any person holding the office of county treasurer, or county auditor, or other county office, or performing or attempting to perform, any duty authorized or directed by any statute or statutes of this state, for the collection of the public revenue, such treasurer, auditor or other officer shall be allowed and paid out of the county treasury reasonable fees of counsel and other expenses for defending such action or suit, and the amount of any damages and costs adjudged against him, which said fees, expenses, damages and costs shall be apportioned ratably by the county auditor, among all the parties entitled to share the revenue so collected, and by the said auditor shall be deducted from the shares, or portions of revenue at any time payable to each, including as one of the said parties the state itself, as well as the counties, townships, cities, villages and school districts, and organizations, entitled as aforesaid

Sec. 59. No person shall be required to list for taxation any certificate of the capital stock of any company the capital stock and property of which is taxed in the name of said company. Personal property of every description, and credits, shall be assessed in the name of the person who was the owner thereof on the day next preceding the second Monday of April in the year in which such assessment shall be made. If any person shall, for the purpose of avoiding the listing or the payment of taxes on any property subject to taxation, sell, give away, or otherwise dispose of any such property under or subject to any agreement expressed or implied, or any understanding with the purchaser, donee or recipient thereof, that the same is to be reconveyed, restored or redelivered to the person so disposing of such property, he shall forfeit and pay for the use of the county double the amount of tax chargeable on such property for the current year.

BANKS AND BANKING COMPANIES.

Sec. 60. It shall be the duty of the president and cashier of every bank or banking company that shall have been, or may hereafter be incorporated, by the laws of this state, and having the right to issue bills for circulation as money, to make out and return under oath, in the manner hereinafter directed, during the month of May annually, a written statement containing, 1st. The average amount of notes and bills discounted, or purchased by such bank, or banking company, which amount shall include all the loans or discounts of such bank or banking company, whether originally made or renewed during the year aforesaid, or at any time previous; whether made on bills of exchange, notes, bonds, mortgages, or any other evidence of indebtedness, (at their actual value in money,) whether previous to, during, or after the period aforesaid; and on which said bank or banking company has at any time reserved or received, or is entitled to receive, any profits, or other consideration whatever, either in the shape of interest, discount, exchange, or otherwise. 2d. The average amount of all moneys, effects, or dues of every description belonging to such bank or banking company loaned, invested, or otherwise used or employed with a view to profit, or upon which such bank or banking company receives, or is entitled to receive interest: provided, however, that the average amount of the specie funds of every such bank kept on hand unemployed, except with a view of redeeming its circulation and meeting its accruing liabilities to depositors, and also the average amount of the balances due from other banks upon which no interest, profit or consideration is reserved or received, shall be excluded in the above estimates of the taxable property of each bank required to be made and returned as aforesaid.

Sec. 61. To ascertain the amount of notes and bills discounted and purchased, and all other moneys, effects or dues of every description belonging to such bank or banking company, loaned, invested, or otherwise used or employed, with a view to profit, or upon which such bank or banking company receives, or is entitled to receive interest, to be returned as aforesaid, there shall be taken as a criterion, the average amount of the aforesaid items for each month during the year next previous to the time of making such statement, if so long such bank or banking company shall have been engaged in business, and if not, then during such time as such bank or banking company shall have been engaged in business; and the average shall be made by adding together the amount so found belonging to such bank or banking [company] in each month so engaged in business, and dividing the same by the number of months so added together.

Sec. 62. Every person who shall have money employed in the business of dealing in coin, notes, or bills of exchange, or in the business of dealing in, or buying or shaving any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, or other writing obligatory, or stocks of any kind or description whatsoever, shall be held to be a banker, broker, or stock jobber, and in making out their statement for taxation, as required by the sixty-sixth section of this act, shall include in his statement the average value estimated as provided in sixtieth and sixty-first sections of this act, of all moneys, notes, bills of exchange, bonds, stocks, or other property appertaining to his business as a banker, broker or stock jobber, 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 such business, and if not, then during the time he shall have been so engaged.

Sec. 63. The president and cashier of every bank organized under an act to incorporate the State Bank of Ohio and other banking companies, passed February 24, 1845, shall, during the month of May in each and every year, make the written statement required by the sixtieth (60) and sixty-first (61) sections of this act, to the auditor of state. In case the president and cashier refuse or omit to make such statement; the auditor of state shall ascertain the amount so required to be returned by the president and cashier, from the last quarterly returns made by such bank to his office, to which sum he shall add fifty per cent. The auditor of state shall proceed to assess thereupon the amount of taxes for the various purposes assessed upon property in the locality where said bank has its office, of which assessment the auditor shall give notice to the president and cashier of any such bank. On the 20th day of December in each year, it shall be the duty of the comptroller to draw in favor of the treasurer of state, upon each and every such banking company, for the amount of taxes so assessed, which draft it shall be the duty of the said president or cashier to pay forthwith into the state treasury.

Sec. 64. In default of any such president and cashier to pay the amount of the said draft to the treasurer of state, at his office, on or before the thirty-first day of December in any year, the treasurer of state shall immediately notify the attorney general thereof, who shall thereupon proceed, in the supreme court of the state, against the said president and cashier, by mandamus, to compel the payment of the said taxes; and it shall be the duty of the said court to allow the said writ. Or the attorney general may also, at his option, commence a civil action against the president and directors of said company, in the court of common pleas or superior court of Franklin county, in the name of the state, for the amount of such taxes.

Sec. 65. All taxes, so paid to, or collected by, the state treasurer, shall be distributed by the auditor of state, in the proportions to which the several counties, townships, and other local organizations are entitled.

Sec. 66. All other banks or banking companies that shall have been, or may hereafter be, incorporated by the laws of this state, and having the right to issue bills for circulation as money, except such banks and companies as are enumerated in section sixty of this act; and all such bankers and brokers as are described in the sixty-second (62) section of this act, shall annually, during the month of May, make out and return to the auditor of the county in which such bank or banking company may be situated, a statement, as provided in the sixtieth and sixty-first (60 and 61) sections of this act.

Sec. 67. It shall be the duty of the auditors of the several counties in which one or more such banking companies, as are mentioned in the preceding section, may be situated, upon receiving returns of their notes and bills discounted, and all other moneys, effects, or dues, as provided in the sixty (60) and sixty-first (61) sections of this act, to enter the same for taxation upon the grand duplicate of the proper county, and upon the city duplicate for city taxes, in cases where such city tax is not returned upon the grand duplicate, but is collected by city officers; which amount, so returned and entered, shall be taxed for the same purposes, and to the same extent, that personal property is now or may be taxed, in the place where such bank or banking company is situated; and such tax shall be collected and paid over in the same manner that taxes on other personal property are required by law to be collected and paid over.

Sec. 68. Each auditor of any county, within the limits of which any bank or banking company may be located, shall, in case any president or cashier of such bank or banking company, as are mentioned in the preceding section, refuse or neglect to make out and deliver to the auditor the statement required in the sixtieth (60) and sixty-first (61) sections of this act, enter upon the duplicate of the proper county, for taxation as aforesaid, as the amount of capital, fifty per cent. in addition to the amount of the capital stock of such bank or banking company; and in order to ascertain the average amount of notes and bills discounted or purchased, and all other moneys, effects or dues of every description, belonging to such bank or banking company, loaned, invested, or otherwise used or employed with a view to profit, or upon which such bank or banking company receives, or is entitled to receive, interests, such auditor is authorized to take, or procure to be taken, the testimony of such of the officers, directors or stockholders of such banking company, or of other persons known or supposed by him to be conversant with the affairs of such bank or banking company, as may enable him to ascertain the amount upon which such bank or banking company should be taxed, agreeably to the provisions of the sixtieth (60) and sixty-first (61) sections of this act; to which amount, when so ascertained, he shall add fifty per cent., which amount he shall then enter upon the duplicate for taxation, as prescribed by this act: provided, that in cases where city taxes are assessed and collected by city authorities, taxes upon banks for city purposes shall be assessed and collected the same as city taxes.

MISCELLANEOUS.

Sec. 69. Every person shall be liable to pay tax for the lands or town lots of which he or she may stand seized for life, by curtesy, in dower, or by a husband in right of his wife, or may have the care of as guardian, executor, or as agent, or attorney, having funds of the principal in his or her hands.

Sec. 70. It is hereby made the duty of every person seized of, or holding lands as mentioned in the first section of this act, to list the same for taxation with the county auditor, on or before the third Monday of May next after the same shall be subject to taxation, and in case of neglecting to list the same as aforesaid, the county auditor shall, when the same shall thereafter be listed, charge upon each tract so neglected to be listed, the taxes for each year the same shall have been omitted after becoming liable for taxation, together with twenty-five per centum penalty and six per centum interest thereon, in addition to the taxes of the current year.

Sec. 71. It shall be the duty of each and every person holding lands as aforesaid, to pay the tax which may be assessed thereon each and every year: Provided, that agents and attorneys shall not thus be obliged to pay such taxes, unless sufficient moneys of their principals be in their hands to pay the same.

Sec. 72. Every person holding lands as guardian, as aforesaid, and neglecting or refusing to list or pay the taxes on the same, manner aforesaid, shall be liable, in an action to his or her ward or wards, for any damage his or her ward or wards, may have sustained by such neglect or refusal.

Sec. 73. Every person so being seized, or having the care of lands as aforesaid, as executor, and who shall neglect or refuse either to list or pay the taxes on the same, in manner aforesaid, shall be liable, in an action, to the devisee or devisees of the person whose executor he is, for any damage occasioned by such neglect.

Sec. 74. Every person having the care of land, as agent or attorney, as aforesaid, such agent or attorney having funds of the principal in his hands, neglecting or refusing either to list or pay the taxes on such land, shall, be liable, in an action to his principal, for any damage such principal may have sustained by such neglect or refusal.

Sec. 75 Every attorney, agent, guardian or executor, seized or having the care of lands as aforesaid, who shall be put to any trouble or expense, in listing or paying the taxes on such lands, or who has to advance his own money for listing or paying the taxes on such lands, shall be allowed a reasonable compensation for the time spent, the expenses incurred, and money advanced, as aforesaid, which shall be deemed in all courts a just charge against the person, for whose benefit the same shall have been advanced, and the same shall be preferred to all other debts or claims, and be a lien on the estate, both real and personal, of the person for whose benefit the same shall have been advanced.

Sec. 76. If any person who shall be seized of lands as tenant by curtesy, or in dower, or shall be seized of lands for life, or in right of his wife, shall neglect to pay the taxes thereon so long that such land shall be sold for the payment of the taxes, and shall not, within one year after such sale, redeem the same according to law, such person shall forfeit to the person or persons next entitled to such lands in remainder or revision, all the estate which he or she, so neglecting as aforesaid, may have in said lands; and the remainderman or revisioner may redeem said lands in the same manner that other lands may be redeemed after having been sold for taxes; and, moreover, the person so neglecting as aforesaid, shall be liable in action to the person next entitled to the estate, for all damages such person may have sustained by such neglect.

Sec. 77. In all cases where any tract of land may be owned by two or more persons, as joint tenants, coparceners, or tenants in common, and one or more of the proprietors shall have paid, or may hereafter pay the tax, or tax and penalty, charged or chargeable on his or their proportion or proportions of such tract, and one or more of the remaining proprietors shall have failed, or may hereafter fail to pay his or their proportion of the tax, or tax and penalty, charged or chargeable on said land, and partition of said land has, or shall be made between them, the tax, or tax and penalty, paid as aforesaid, shall be deemed to have been paid on the proportion or proportions of said tract, set off to the proprietor or proprietors who paid his or their proportion of said tax, or tax and penalty; and the proprietor or proprietors, so paying the tax, or tax and penalty, as aforesaid, shall hold the proportion or proportions of such tract, set off to him or them as aforesaid, free from the residue of the tax, or tax and penalty, charged on said tract before petition; and the proportion or proportions of said tract, set off to the proprietor or proprietors who shall not have paid his or their proportion of said tax, or tax and penalty, shall be charged with, and held bound for, the portion of said tax, or tax and penalty, remaining unpaid, in the same manner as if said partition had been made before said tax, or tax and penalty, had been assessed, and said proportion or proportions of said tract, originally listed for taxation, in the name or names of said delinquent proprietor or proprietors; and whenever any lands so held by tenants in common, shall be sold upon proceedings in partition or shall be taken by the election of any of the parties to such proceedings, or when any real estate shall be sold at judicial sale, or by administrators, executors, guardians or trustees, the court shall order the taxes and penalties, and the interest thereon against such lands, to be discharged out of the proceeds of such sale or election.

Sec. 78. All tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which shall be hereafter sold by the United States, shall be subject to taxation as other lands in this state, immediately after such sale.

Sec. 79. Hereafter there shall be levied annually on each dollar of taxable property in this state, (other than such as by law is otherwise taxed,) as valued and entered on the grand list of taxable property, for the several purposes in this act enumerated, taxes at the rates hereinafter specified, namely: all county expenses of each of the several counties, other than for roads and bridges; and the payment of the interest and principal of the debts of the county, such rate as the commissioners of such county shall determine to be necessary, not exceeding the following rates, namely: On any amount of such taxable property in such county not more than two millions of dollars a rate of tax not exceeding three

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