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## LAW OF OHIO.

BY AUTHORITY.

### 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.

[Concluded.]

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

ED.

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, situated in the county in which he resides, the personal property of which he is the owner, and all the moneys in his possession; and he shall also list all moneys invested, loaned or otherwise controlled by him, as the agent or attorney, or on account of any other person or persons, or pay 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 public, whether in or out of such county.

Every ward shall be listed by his guardian; or 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; or 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, or of each receiver of any company, firm, public or corporate, by the president or principal accounting officer, partner, agent or receiver. Every person required to list property on behalf of others, by the provisions of this act, shall list in the same town in which he would be required to list it, if such property were his own; but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation, to whom it belongs; and all real property and moneys, and all articles, 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 and 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; 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 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. Every person required by this act to list property, shall, not later than 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 such notice was given to 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, partner, receiver, or administrator, partner, agent or receiver.

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;

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, shall be determined by the assessor.

And such person shall further make to the assessor, a statement of every gold or silver watch, and the value thereof.

Every piano forte, and the value thereof.

The value of the goods and merchandise which such person is required to list as a merchant.

The value of the property which such person is required to list as a banker, broker, or stock jobber.

The value of the materials and manufactured articles, which such person is required to list as a manufacturer.

The value of moneys and credits, required to be listed, including all book accounts.

The value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, which such person is, by this act, required to list.

The total value of all other articles of personal property, 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, he may set forth such fact to the assessor, who shall require the oath or affirmation of such person to the truth of the same.

RULES FOR VALUING PROPERTY.

Sec. 9. Each separate 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, or charitable institution, whether incorporated or unincorporated, and school or ministerial lands, held under lease for a term exceeding fourteen 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 or 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 sum-

ber 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. Annuitants' moneys, receivable at fixed periods, shall be valued at the price which the person listing the same believes them to be worth in money.

Sec. 10. In making up the amount of moneys and credits, such person is required to list for himself, or any other person, company or corporation, he shall be entitled to deduct from the gross amount of moneys and credits, the amount of all bona fide debts owing by such person, company or corporation, to any other person, company or corporation, for a consideration received; but no acknowledgment of indebtedness, not founded on actual consideration, believed, when received to have been adequate, and no such acknowledgment made for the purpose, being so deducted, shall be considered a debt within the meaning of this section; and no moneys of any liability, or surety for others, shall be deducted as the person making out the statement believes the debt to be legally and equitably bound to pay, and so much only as he believes such surety will be compelled to pay on account of the inability or insolvency of the principal debtor; and if there are other sureties who are able to contribute, then only so much as the surety in whose behalf the statement is made, will be bound to contribute; provided, that nothing in this section shall be construed as to apply to any bank, company or corporation exercising banking powers or privileges.

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 association, 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 BANKS AND BANKING COMPANIES, AND OTHER CORPORATIONS.

Sec. 11. 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, to the auditor of the county in which such bank or banking company may be situated, in 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 due previous to, during, or after the period aforesaid; and on which such bank or banking company has at any time reserved or received, or is entitled to receive, any profit, or other consideration whatever, either in the shape of interest, discount, exchange, or otherwise.

2d. The average amount of 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.

Sec. 20. To ascertain the amount of the 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, 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 the time he shall have been so engaged.

Sec. 12. Every person who shall purchase, receive or otherwise acquire any description of real property, or of any description thereof, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with the view of making 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 of 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.

Sec. 13. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufactured stock, 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 purposes.

Sec. 14. 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 obligations, of any kind or description, whatsoever, shall be held to be a banker, broker, or stock-jobber; and he shall, when he is required to make out and deliver to the assessor a statement of the amount or value of his other personal property subject to taxation, also include in his statement the average value estimated as provided in the twelfth section of this act, of all moneys, notes, bills of exchange, bonds, stocks, or other property pertaining to his business as 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. 15. That when any person shall commence merchandizing in any county after the first day of June, 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 the personal property by him intended to be employed in such business, until the first day of May 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 merchandizing as aforesaid, to the first day of May thereafter, shall bear to one year; provided, that if the person so listing his merchant's capital shall present a bona fide receipt from the treasurer of any county, in which such merchant's capital had not been previously listed and taxed, for the amount of taxes assessed and 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. 16. That 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, promissory notes, or other kind of writing obligations, as mentioned in the fifteenth section of this act, after the first day of June, 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 the personal property by him intended to be employed in such business, until the first day of May 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 merchandizing as aforesaid, to the first day of May thereafter, shall bear to one year; provided, that if the person so listing his merchant's capital shall present a bona fide receipt from the treasurer of any county, in which such merchant's capital had not been previously listed and taxed, for the amount of taxes assessed and 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. 17. That 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, promissory notes, or other kind of writing obligations, as mentioned in the fifteenth section of this act, after the first day of June, 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 the personal property by him intended to be employed in such business, until the first day of May 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 merchandizing as aforesaid, to the first day of May thereafter, shall bear to one year; provided, that if the person so listing his merchant's capital shall present a bona fide receipt from the treasurer of any county, in which such merchant's capital had not been previously listed and taxed, for the amount of taxes assessed and 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. 18. That 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, promissory notes, or other kind of writing obligations, as mentioned in the fifteenth section of this act, after the first day of June, 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 the personal property by him intended to be employed in such business, until the first day of May 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 merchandizing as aforesaid, to the first day of May thereafter, shall bear to one year; provided, that if the person so listing his merchant's capital shall present a bona fide receipt from the treasurer of any county, in which such merchant's capital had not been previously listed and taxed, for the amount of taxes assessed and 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. 19. That 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, promissory notes, or other kind of writing obligations, as mentioned in the fifteenth section of this act, after the first day of June, 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 the personal property by him intended to be employed in such business, until the first day of May 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 merchandizing as aforesaid, to the first day of May thereafter, shall bear to one year; provided, that if the person so listing his merchant's capital shall present a bona fide receipt from the treasurer of any county, in which such merchant's capital had not been previously listed and taxed, for the amount of taxes assessed and 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. 20. To ascertain the amount of the 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, 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 the time he shall have been so engaged.

Sec. 21. The president, secretary, or principal accounting officer of every canal or slack water navigation company, railroad company, turnpike or 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, at its actual value, its real and personal property, moneys and credits, within this State, in 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 said property, which is situated in each township, town, city or ward therein.

The value of all moveable property shall be added to the stationary and fixed property and real estate, and appraised to such wards, towns, cities, & townships, *pro rata*, in proportion to the value of the real estate and fixed property in said ward, town, city or township. And all property so listed shall be

subject to, and pay the same taxes as other property listed in such ward, town, city 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, of the aggregate amount of all property, real and personal, 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 the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been 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 the 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 the 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 other personal property is subject to at the place where located.

Sec. 22. The Ohio life insurance and trust company, by its president or cashier, shall, in the month of May, annually, return under oath, to the county auditor of the several counties of the state a statement of its moneys loaned, and dues of every description in such counties respectively, which amounts shall be entered upon the tax list of the proper counties, and taxed the average rate per cent. of the taxes, for all purposes levied upon the real and personal property of such counties; and the president or cashier of said company shall, in the month of May, annually, return to the auditor of the county in which the principal office of said company is kept, a statement of the amount and value of the notes and bills discounted or purchased, and all other moneys, effects or dues of every description belonging to its banking department, and loaned, invested, or otherwise used or employed with a view to profit, or upon which said company receives, or is entitled to receive interest, and which amount shall not include its moneys loaned in the several counties of the state, returned and taxed as aforesaid; which amounts shall be ascertained in the manner prescribed by the 19th and 20th sections of this act, and shall be entered on the tax list and taxed in the same manner as is provided by this act, for the taxation of other banking companies.

[Eleven sections published last week.]

DISTRICT ASSESSORS--HOW AND WHEN APPOINTED.

Sec. 33. The county commissioners of each county in this state, shall at their June session, in one thousand eight hundred and fifty-two, and every sixth year thereafter divide their county into four districts, which may be divided into any number, not less than six nor more than twelve; and in forming such districts, the said commissioners shall make them as nearly equal in population and extent of territory as may be; and no township or ward shall be divided in forming such districts; and the said commissioners shall immediately 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 such district, and the qualified electors of such district shall, at the October election, in the year one thousand eight hundred and fifty-two, and every sixth year thereafter, elect some citizen of such district, having the qualification 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 such assessor, 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 of his election to each of the persons elected.

Sec. 34. 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 freehold 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, and shall be forthwith filled by the commissioners, who shall be immediately called together for that purpose by the county auditor, by the appointment of some other suitable competent citizen of the county; and the person appointed to such vacancy, shall be notified by the county auditor, shall give bond, and take an oath [of] office within the time after receiving such notice, and in the manner prescribed in this section.

Sec. 35. If there shall be a vacancy in the office of district assessor in any district of any county, after the tenth day of April in any year, when the assessment of the real property of the state is to be made, such vacancy shall be forthwith filled by the auditor, treasurer and recorder of the county in which such vacancy shall occur, 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.

Sec. 36. It shall be the duty of each district assessor to make out from the maps and description 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. 37. 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. 38. Each district assessor shall, on or before the first Monday of Sept., one thousand eight hundred and fifty-three, 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 all the real property subject to be listed for taxation in his district, which return shall contain,

1st. The names, arranged in alphabetical order, 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, arranged in alphabetical order 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 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 district, 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. 39. The district assessor, at the time of making the assessment of real property subject to taxation, shall enter in 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 this act 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 designation 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 AUDITOR.

Sec. 40. The county auditor of each county, shall, as soon as practicable, after the first day of March, one thousand eight hundred and fifty-three, 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, situated 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 plat 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. 41. 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, refuse or neglect to make out and deliver to the auditor the statement required in the nineteenth section 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 interest, 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 nineteenth and twentieth 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 provided by this act; provided, that in cases where city taxes are assessed and collected by city authorities, the taxes upon banks for city purposes, shall be assessed and collected the same as city taxes.

Sec. 42. Each auditor of any county within the limits of which the Ohio Life Insurance and Trust Company shall have moneys loaned, at interest, shall, in case the president or cashier of said company shall fail to return to the auditor of such county the amount of its moneys loaned, or other dues, as provided in the twenty-second section of this act, proceed to ascertain from the record of mortgages or other evidence, the amount of the loans made by said company in his county, and shall place the amount so returned or ascertained, upon the duplicate, and levy thereon the average rate or per cent. of the taxes levied for all purposes upon the real and personal property of the county; which tax shall be collected by the county treasurer, and distributed by giving to the State its proportion, according to the rate levied for State purposes, and to the county, townships, towns and corporations, their share of the balance, respectively, in proportion to the several amounts on which the average rate shall have been determined; and in case default shall be made in the payment of said tax, within the time limited by law, it shall be the duty of the county treasurer to proceed to collect the same; and for that purpose he may file a bill in chancery in the court of common pleas of the proper county, setting forth the amount of taxes assessed against said company, and the names of the debtors of said company, as shown by the record of such county; and it shall be the duty of such court to take jurisdiction thereof, and to grant an injunction, appoint a receiver, and make such other and further order, as may be necessary to subject the interest accruing on the loans of said company, to the satisfaction of the tax aforesaid, with the penalties, interest and cost thereon, as provided by law.

Sec. 43. 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 to list, or to the value of which such person shall have refused to swear or affirm, when required so to do, in obedience with the provisions of this act, fifty per centum on the value so returned by the assessor.

Sec. 44. If any person required 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 to make oath to his statement, when required by the assessor, agreeably to the provisions of the twenty-sixth 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.

Sec. 45. If, from a careful examination of the returns made by the district assessors, the county auditor shall discover 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 occurred, 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. 46. 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

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