

# THE DEMOCRATIC SIGNAL, AND HARRISON COUNTY FARMER.

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## LAWS OF OHIO. (PUBLISHED BY AUTHORITY.)

[No. 39.]

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.

Sec. 1. Be it enacted by the General Assembly of the State of Ohio, That all property whether real or personal, in this State, all monies, 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, monies, 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.

### Definitions.

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 full or in town lots or otherwise, with all things contained therein, but also, all buildings, structures and improvements, trees and other fixtures of whatever kind that are on, or in any rights appertaining thereto. The term "investments in bonds," wherever used in this act, shall be held to mean and include all monies invested in bonds, of whatever 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, on which the holder thereof is receiving or entitled to receive interest. The term "investments in stocks," wherever used in this act, shall be held to mean and include all monies invested in the public stocks 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 transferable 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 "outh," 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 ownership, whether animate or inanimate, other than money, and not forming part of any parcel of real property, as hereinafter defined.

2d. The capital stock, undivided profits, and all other means, not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profit or means, by whatever name the same may be designated, including every share or portion, right or interest, whether legal or equitable, in and to every ship, vessel or boat, of whatever name or description, used or designed to be used 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 as any collector's office, or within any collection district in this State or not. The term "monies," or "moneys," wherever used in this act, shall be held to mean and include gold and silver coin, and bank notes in actual possession, 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," wherever used in this act, shall be held to mean and include every claim for demand for money, labor or other valuable thing due or to become due, including bank accounts, and every annuity or sum of money receivable at stated periods, and all money invested in property of any kind which is secured by deed, mortgage or otherwise, which the person holding such deed or mortgage or evidence of claim, is bound by any lease, contract or agreement to reconvey, release or assign, upon the payment of any specific sum or sums; Provided, that persons receiving from the United States, or from any of them, salaries or payments expected to be performed or rendered, shall not be held to be annuities within the meaning of this act.

### Property Exempt from Taxation.

Sec. 3. 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 building necessary for the proper occupancy, use and enjoyment of the same, and not leased, or otherwise used with a view to profit. All colleges, academies, all endowments made for their support, all buildings connected with the same, and all lands connected with institutions of learning, not used with a view to profit. This provision shall not extend to leasehold estates, or 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 speculation in the sale thereof.

3d. All property, whether real or per-

sonal, belonging exclusively to this State, or the United States.

4th. All buildings belonging to counties, for use 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 monies and credits appropriated solely to sustaining and belonging exclusively to such institutions.

7th. All fire engines and other implements used for the extinguishing of fires, with the buildings used exclusively for the safe keeping thereof, and for the meetings of fire companies whether belonging to any town, or to any fire company organized therein.

8th. All market hedges, 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, shall be allowed to hold, exempt from taxation, personal property of any description, not exceeding in value two hundred dollars. 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 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, monies, credits, investments in bonds, stocks, 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 taxation in this State. The taxes on any such banking companies, and all other joint stock companies or corporations of whatever kind, levied and collected in pursuance of the provisions of this act, shall be in lieu of any taxes which such bank or banking company, or other joint stock company or corporation, has by former laws required to pay.

10th. 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 monies in his possession; and he shall also list all monies invested, loaned or otherwise controlled by him, as the agent or attorney, or on account of any other person or persons, company or corporation, whatsoever, and all monies 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; if no other guardian, 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; if held in trust, 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, or to be held of others, by the provisions of this act, shall list it in the same township 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 merchant's and manufacturer's stock, and all the enumerated articles, and all personal property upon farms and real property not in town, 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 duty of listing resides, 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.

11th. Every person held under a lease for a term exceeding fourteen years, but 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.

12th. 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, monies, 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 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, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor.

13th. Every person who shall purchase, receive or hold personal property of any description, for the purpose of selling or conveying the same, by any process of manufacturing, refining, retying, 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, refining, retying, or otherwise, 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, any if not, then during the time he shall have been so engaged.

14th. Every person owning a manufactory, or manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufacturer's 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.

15th. 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 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 monies, 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.

16th. 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 merchandizing shall 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 merchandizing until the first day of May thereafter, and shall pay to the treasurer 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 of May next succeeding, 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 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.

17th. 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 obligatory 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 to the treasurer 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 first of May next succeeding, 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 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.

18th. That when any person shall commence or engage in the business of merchandizing, banking, brokerage, or stock jobbing, as aforesaid, and shall not, within one month thereafter, report to the county auditor, and make payment to the county treasurer, as before required, he shall forfeit and pay the sum of two per cent, on the value of personal property by him so employed, to be ascertained as near as may be, by the testimony of witnesses, and recovered before any justice of the peace, or court having jurisdiction thereof, by an action of debt in the name of the county treasurer, for the use of the county.

19th. 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, and 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, interest, or other consideration whatever, either in the shape of interest, discount, exchange, or otherwise.

2d. The average amount of all other monies, 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.

20th. To ascertain the amount of the notes and bills discounted and purchased and all other monies, 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, and dividing the same by the number of months so added together.

21st. 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, monies 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, city or ward therein.

The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, towns, cities, and 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 listed in 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 value as assessed in the several sections of this act, regulated by 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

of such personal property, monies, 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, monies, 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, monies, credits, investments in bonds, stocks, joint stock companies or otherwise, that such person would be by this act required to list.

22nd. Each joint-stock assessor shall, on or before the second 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 names any personal property, monies credits, investments in bonds, stocks, joint stock companies, or otherwise, shall have been listed in his township; and he shall enter separately in appropriate columns, opposite to each name, the aggregate value of the several species of personal property enumerated in the seventh section of this act, as stated by the person required to list the same, or as determined by the assessor, making separate lists of persons residing out of any incorporated town, and of persons who are residents of an 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, monies, credits, investments in bonds, stocks, joint stock companies, or otherwise, for taxation, shall have refused to list the same, when called on for that purpose by the assessor, or take and subscribe an oath or affirmation, in regard to the truth of his statement of personal property, monies, credits, investments in bonds, stocks, joint stock companies, or otherwise, or when called on to list the same, or as determined by the assessor, making separate lists of persons residing out of any incorporated town, and of persons who are residents of an incorporated town; 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