

To provide for the listing and assessment of property for purposes of taxation; makes the county a unit for taxation purposes, abolishing township assessors, and creates a county board of assessors composed of the president of the county board of commissioners, auditor and prosecuting attorney. Said board is to list and value all real and personal property within the county, except as otherwise provided by law; appoint experts, deputies and help as prescribed by the Ohio Tax Commission; furnish proper blanks to persons required to list under oath, their personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, as required by section 5370 G. C.; examine all returns made to it and make such correctibns or additions it deems necessary thereto, after hearings; notify other county boards of assessors of any personal property taxable in said other county; cause the listing of property, wilfully omitted, and attaching penalties thereto as provided in section 5398 G. C., and in case of false oath certifying same to prosecuting attorney; determine between January 1st and February 1st, 1924, and quadrennially thereafter, whether real estate is assessed at its true value and report its findings to the county commissioners for their confirmation or rejection. Real estate assessments shall be made in any subdivision upon filing a petition with the said county board between January 1st and the second Monday in March in any year, signed by twenty-five free holders, or the board of township trustees, or village council; said assessments may also be made upon order of the state tax commission. County board of assessors to be paid \$5.00 per day, not to exceed sixty days in any year. The penalty for any tax official knowingly or wilfully failing to list property at its true value is from \$50.00 to \$500.00, and the forfeiting of his position. The penalty for any property owner wilfully failing to list his personal property for taxation is from \$50.00 to \$1,000.00.

I, C. C. Crabbe, Attorney General of the State of Ohio, do hereby certify that the foregoing is a truthful statement of the contents and purpose of the act above mentioned.

Respectfully,

C. C. CRABBE,

Attorney General.

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APPROVAL, BONDS OF CITY OF MARIETTA, WASHINGTON COUNTY,
\$61,235.71, STREET IMPROVEMENTS.

COLUMBUS, OHIO, June 20, 1923.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.