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Mr. Charles H. Hubbell  
P. O. Box 6025  
Cleveland, Ohio

Dear Sir :

In accordance with the provisions of Section 3519.01, Revised Code, on September 25, 1956, you submitted for my examination an initiative petition proposing to amend the Constitution of Ohio by the adoption of a provision to be known as Section 2a of Article XII of the Constitution of the State of Ohio, relative to the valuation of certain classes of real property for taxation.

The text of such proposed amendment and your summary thereof are as follows :

*“Section 2a* During the first calendar year after the effective date of this section, and during each succeeding calendar year, the taxing authorities shall determine the valuation of each parcel of real estate, and such valuations hereby required to be so determined in any calendar year shall be used as the basis for the assessment of taxes to first become due and payable subsequent to the fifteenth (15th) day of December of the calendar year during which such valuations are hereby required to be so determined. The amount of each such valuation for or in respect of

any parcel of real estate consisting of residence apartment property (excepting structures or buildings with more than twenty-five per cent (25%) of the total floor space above the basement used or designed to be used for any purpose other than for residence occupancy), residence property or farm property shall not exceed the aggregate of the amounts hereinafter specified in Specifications A, B and C, as follows:

*“Specification A*

“The average amount of the valuations thereof which, under the provisions of this section of the Constitution or under the provisions of pre-existing law, shall have been required to be determined during the next preceding five (5) calendar years; plus

*“Specification B*

“An amount equal to ten per cent (10%) of said average amount specified in Specification A hereof; plus

*“Specification C*

“An amount equal to fifty per cent (50%) of the cost of improvements and betterments not included in, nor considered in connection with, any valuation which, under the provisions of this section of the Constitution or under the provisions of pre-existing law, shall have been required to be determined in any preceding calendar year; excepting and provided that, by a vote of two-thirds of the members of each house of the general assembly, the ten per cent (10%) in Specification B hereof and/or the fifty per cent (50%) specified in Specification C hereof may be increased, but only for the period of three (3) calendar years immediately following the calendar year in which such action is taken by the general assembly.

*“SUMMARY*

“The proposed amendment provides that, during the first calendar year after the effective date thereof, and during each succeeding calendar year, the taxing authorities shall determine the valuation of each parcel of real estate, which shall be used as the basis for the assessment of taxes to first become due and payable subsequent to the 15th day of December of the calendar year during which such valuations are required to be determined; and

“The proposed amendment further provides that the amount of each such valuation of real estate consisting of residence apartment property (with certain exceptions), residence property or farm property shall not exceed the aggregate of amounts specified in A, B and C, as follows:

"A

"The average amount of the valuations thereof which shall have been required to be determined during the next preceding five calendar years; plus

"B

"Ten per cent of the average amount specified in A; plus

"C

"Fifty per cent of the cost of improvements and betterments not included in, nor considered in connection with, any valuation which shall have been required to be determined in any preceding calendar year;

excepting and provided that, by a vote of two-thirds of the members of each house of the general assembly, the ten per cent specified in B and/or the fifty per cent specified in C may be increased, but only for the period of three calendar years immediately following the calendar year in which such action is taken by the general assembly."

Section 3519.01, Revised Code, provides that "If in the opinion of the attorney general the summary is a fair and truthful statement of the proposed \* \* \* constitutional amendment, \* \* \* he shall so certify." Under this statutory requirement my consideration, of course, is confined to the question of whether or not the summary is a fair and truthful statement of the changes in the Constitution as set out in the text of the proposed constitutional provision contained in the initiative petition, without regard to the policy or wisdom of such proposal.

Upon examination of the summary, it is my view that it is a fair and truthful summarization of the language used in the text. Accordingly, the following certification is hereby made to be used as provided by law:

Pursuant to the duties imposed upon me under the provisions of Section 3519.01, Revised Code, I hereby certify that the summary attached to the initiative petition, submitted to me on September 25, 1956, is a fair and truthful statement of the amendment to the constitutional provision proposed by such initiative petition.

Respectfully,

C. WILLIAM O'NEILL  
Attorney General