

2147.

## APPROVAL, PETITION FOR PROPOSED LAW PROVIDING FOR APPOINTMENT OF RECEIVERS IN AID OF COLLECTION OF DELINQUENT REAL ESTATE TAXES AND ASSESSMENTS.

COLUMBUS, OHIO, January 9, 1934.

*Toledo Federation of Teachers, Toledo, Ohio. Attention Mr. Clyde E. Kiker.*

GENTLEMEN:—You have submitted for my examination a written petition by one hundred qualified electors, together with a proposed law and a summary of the same under the provisions of section 4785-175 of the General Code. This proposed law provides for the appointment of receivers in aid of the collection of delinquent real estate taxes and assessments.

The summary which you have submitted reads as follows:

“The object of this proposed law is to provide for the appointment of receivers in aid of the collection of delinquent real estate taxes and assessments.

In addition to all other means and methods for collecting taxes or assessments, heretofore or hereafter charged upon real estate specifically as such, the county treasurer of such county may at any time after any installment of such taxes or assessments, or both, shall have been delinquent for more than six months and remain due and unpaid, apply by petition to the common pleas court of the county to be appointed receiver ex officio of the rents, issues and income of the real property against which such taxes or assessments, or both, are so charged for the purpose of collecting out of such rents the taxes or assessments, or both, upon real property together with the penalties, interests and costs of any charged or thereafter becoming chargeable on any tax list.

The prayer of the petition shall be that the court make an order that the rents, issues and income of such real property be applied to the payment of the amount set forth in the petition, and, in the event interest is otherwise chargeable by law on all or any part of such amount.

In such proceedings, a finding shall be entered of the amount of taxes or assessments or any part thereof, found due and unpaid and of penalty, interest, costs and charges, and of the probable annual amount of the rents, issues and income of such real property, together with the probable costs and expenses of the receivership as applied for. If the court finds that the amount so due and unpaid together with penalty, interest and other charges, and costs and expense of the receivership applied for, can be so collected, the court shall order the same to be satisfied out of the rents, issues and income of such property, and appoint the county treasurer receiver ex officio thereof.

The prosecuting attorney represents the county treasurer in the above proceedings.”

I am of the opinion that the foregoing is a fair and truthful statement of the proposed law and accordingly submit for uses provided by law the following certification:

"Without passing upon the advisability of the adoption of the proposed law and without passing upon the constitutionality of same, but pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed law. JOHN W. BRICKER, Attorney, General."

Respectfully,  
 JOHN W. BRICKER,  
*Attorney General.*

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2148.

APPROVAL, PETITION FOR PROPOSED LAW PROVIDING FOR THE LEVYING AND COLLECTION OF AN ANNUAL TAX ON INCOMES AND TO REPEAL SECTIONS 5638 AND 5638-1, OF THE GENERAL CODE.

COLUMBUS, OHIO, January 9, 1934.

*Toledo Federation of Teachers, Toledo, Ohio. Attention Mr. Clyde E. Kiker.*

GENTLEMEN:—You have submitted for my examination a written petition by one hundred qualified electors, together with proposed law and a summary of the same under the provisions of section 4785-175 of the General Code.

This proposed law provides for the levying and collection of an annual tax on incomes and to repeal sections 5638 and 5638-1 of the General Code. The proposed law covers forty pages of typewritten matter, and the summary which you have submitted reads as follows:

"The purpose of this proposed law is to provide additional revenue for the educational system of the state in order to secure the advantages of a free education to all the youth of the state. The law provides for the raising of such revenue by levying a graduated tax on the net income of all persons, firms, associations or corporations, resident of this state, except those not organized for profit, and persons exempted by the constitution; and upon such income of every non-resident, as is derived from property located or business transacted within the state. The law proposes to tax incomes from inheritances, as well as incomes from insurance in excess of one hundred thousand dollars.

The tax commission of Ohio and the county auditors of the respective counties are charged with the duty of administering the provisions of the law.

The computation of income taxes and the preparation of assessment and tax rolls, office audits, certification of taxes and refunds in connection with the operation of the law is provided.

Field investigations, as well as an opportunity for notice and hearing are afforded.

Appeals from taxes assessed to the tax commission and to the common pleas court of the county are authorized in this law, in all cases of dissatisfaction.