

# INDIANA PALLADIUM.

By D. V. Culley & V. M. Cole.

Terms—\$3 PER YEAR.....33 $\frac{1}{3}$  PER CENT. DISCOUNT MADE ON ADVANCE, OR 16 $\frac{2}{3}$  ON HALF YEARLY PAYMENTS.

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## AD VALOREM LAW.

AN ACT to provide for an equitable Mode of levying the taxes of this State.

Sec. 1. Be it enacted by the General Assembly of the State of Indiana, That all lands and town lots, and the value over and above two hundred dollars of all buildings erected or made thereon, or affixed thereto, which is the property of any individual or individuals body corporate or politic; all horses, mules and asses over the age of three years; all neat cattle of the age of two years and upwards; except milch cows, not to exceed two to each family; all hogs over one year old; all carts, wagons, and two and four wheeled carriages; all brass and wooden clocks, and gold, silver and composition watches; all side boards, sofas, secretaries, bureaus, desks; all musical instruments over the value of five dollars; and gold and silver ware; the law and medical libraries of all lawyers and physicians, and all capital employed in tanneries, distilleries, breweries, iron, brass and copper foundries; and all capital employed in steam, canal and keel boats; and in the vending of spirituous liquors; all carding machines and machinery employed in any kind of manufacture whatever; all moneys loaned at interest, on simple contract, bond or mortgage; the capital of all merchants, and exchange brokers, employed in this state; all capital in public stocks, or the stocks, of monied or other incorporations, shall be, and the same are hereby declared to be subject to taxation; with the exemptions hereinafter specified; to be levied and collected agreeably to law.

Sec. 2. All lands belonging to the United States, or to this state, together with the improvements thereon; all lands sold by Congress, for the term of five years from the day of sale; all lands with the improvements thereon, not exceeding ten acres, the title of which is vested in a trustee or trustees, body corporate or politic for the use of, and in trust for any religious society, and occupied by such society, for the use of a meeting house or burying-ground; all lots of ground set apart for school houses, academies or colleges, with the buildings and improvements thereon, occupied for such purposes; all lands set apart for the use of common schools; all state and county libraries; and all libraries and philosophical apparatus, belonging to, or used by any incorporated college, or academy, or society for the promotion of science; all lands owned by any county in this state, and set apart for the use and support of the poor of such county, not exceeding two hundred acres; all county grounds and county buildings set apart for county purposes; all hospitals, almshouses, houses for the correction or reformation of offenders, & the real & personal property belonging thereto; and all stocks owned by literary or charitable institutions; and all the personal property of a widow and orphan children, if it does not exceed two hundred dollars in value, are hereby declared exempt from taxation: *Provided*, that stock held in any turnpike or rail road company, shall not be subject to taxation, previous to such company charging or receiving tolls: *And provided*, that no corporation nor stockholder thereof, shall be liable to pay any tax for stock which has been converted into property, for which such corporation or stockholder is liable to pay taxes by the provisions of this act: *Provided always*, that if any person who may have served in the land or naval service of the United States during the revolutionary war shall make and file with the assessor, an affidavit, sworn to before such assessor, setting forth that he has served as aforesaid for three months or upwards, such person shall be exempt from the payment of poll tax on his personal property, and on his real property to the amount of eighty acres.

Sec. 3. For the purpose of ascertaining the number of taxable inhabitants, and amount of taxable property in this state, it shall be the duty of the board doing county business in each county, at their next May term, and at their January term annually, thereafter, to appoint one or more assessors, whose duty it shall be, within ten days after his appointment, of which he shall be notified by a summons, issued by the clerk, and served by the sheriff, to enter into bond to the state of Indiana, with security to be approved by the clerk in his office, in the penalty of three hundred dollars conditioned for the faithful performance of his duties as such assessor; and shall also take an oath or affirmation, to be administered by said clerk, that he will without partiality, to the best of his judgment and skill, and faithfully discharge the duties required of him by law.

Sec. 4. If any assessor appointed under the provisions of this act, shall fail or refuse to accept of such appointment, within ten days after he shall have received notice thereof, the clerk upon such failure to attend and qualify, as herein directed, shall issue a summons, to be served by the sheriff, directed to the members of the board doing county business informing them of such failure to qualify and act as assessors, naming in said summons a day for the members of said board, not exceeding ten days from the date thereof, to meet at the court house, to appoint an assessor in his place; and said board shall thereupon convene at the time specified in such summons, and appoint another assessor, who shall appear at the office of said clerk, and qualify and give bond as hereinbefore directed. And should any assessor die or become unable, by bodily infirmity, or any other cause, to complete the assessment of his township, according to the provisions of this act, upon information thereof, given to the clerk aforesaid, a like summons, as above mentioned, shall be issued to the board doing county business, who shall thereupon appoint some suitable person to complete such assessment, who shall give bond and qualify as above directed; and such last assessor shall demand and receive the assessment roll of his predecessor, of such predecessor, or the person in whose possession the same may be, and shall proceed to complete the assessment of polls and taxable property, according to the provisions of this act; and if the assessment roll of his predecessor cannot be obtained, the clerk shall, upon application, make out a new roll, and such assessor shall proceed to assess his proper township, as if he had been appointed the original assessor.

Sec. 5. The clerk of each county shall, within twenty days after the appointment of such assessors, prepare a list of all lands on the assessment and tax rolls of his county, in his office, subject to taxation, whether the same shall be delinquent or

otherwise: also a list of such lands as shall become subject to taxation for the first time.

Sec. 6. Said assessor, forthwith, after being qualified into office as aforesaid, shall proceed to take a list of all taxable inhabitants of his township, and make an assessment of all the property therein made subject to taxation by this act, and for that purpose he shall call on each person resident in his township, and request of such person a list of all his property liable to taxation as aforesaid in said township, carefully informing such person what property is subject to taxation under this act; which list, written down by such person, or said assessor, shall particularly set forth the owner or owners the number of acres of land in each particular tract, section or subdivision thereof, the range, township, section, quarter section, quarter-quarter section, or other subdivision thereof, or the number of the entry, survey or grant as the nature of the particular or general authorized surveys may require, so as completely to identify the same, observing in all cases in relation to lands, the same order in which the same lands are described in the tract book filed in the clerk's office, viz: commencing at sec. 1, or the lowest numbered section, and proceed numerically to section thirty-six, or the highest numbered section in said township; also all town in and out lots, with the number thereof, as described on the plat of such town as exhibited on the record of said plat, recorded in the recorder's office of the county; also the aggregate value of all his personal property, made subject to taxation; the aggregate amount of moneys by him loaned at interest on simple contract, bond or mortgage; if a lawyer or physician, the value of his law or medical library; and all capital employed in merchandise or exchange brokers: *Provided however*, that nothing in this section shall be so construed as to require any person to give in, or show a schedule specifying the items of his personal property subject to taxation, but he shall only be required to state the aggregate value of all such property belonging to him subject to taxation.

Sec. 7. When any person is assessed as trustee, guardian, executor or administrator, he shall be assessed as such with the addition to his name of his representative character; and such assessment shall be carried out in a separate line from his individual assessment.

Sec. 8. That whenever the assessor shall be unable to procure from such person or persons, a list of their taxable property, or whenever any person having property subject to taxation shall not reside within the township where the same shall be situated, and shall fail to deliver to said assessor a list thereof ten days before the time the assessor is bound to return his assessment according to law, it shall be the duty of said assessor to make a list thereof from the best information he may be able to obtain, noting such fact in his list; but if such person or persons shall make out and deliver to said assessor a list of his property subject to taxation before the time of said assessor's returning his assessment to the clerk as hereinbefore provided, such assessor shall receive such list and correct such valuation thereby if necessary.

Sec. 9. The real property of non-residents, or persons whose names are unknown, together with the value over and above two hundred dollars of all buildings thereon, shall be designated in the same assessment roll, but in a part thereof separate from the other assessments.

Sec. 10. If any tract of land, in-lot or out-lot, be owned by two or more persons, it shall be lawful for such persons, or either of them to list their respective share severally or collectively, as he, she or they shall deem expedient, in which case, said assessor shall note in his list the tenancy of said real property, together with the whole number of acres contained in the whole of said tract or parcel of land.

Sec. 11. All persons trading in foreign or domestic goods, wares, merchandise, and groceries, or drugs and medicines within this state, whether the capital shall be owned in this state or elsewhere, shall be considered merchants.

Sec. 12. It shall be the duty of the President, Cashier, Secretary, Treasurer or other proper agent of any incorporated company whose funds, property, or stock are subject to taxation by this act, to make out and deliver to said assessor a list of all the property, funds and stock of such company or institution liable to taxation, on or before the first day of September next, and on or before the first Monday in May annually thereafter.

Sec. 13. It shall be the duty of such assessor upon actual view to make a true valuation of all the real estate together with the value over and above two hundred dollars, of the buildings thereon or affixed thereto, made liable to taxation at their full value in money, as he would appraise the same in the payment of a just debt, due from a solvent debtor, taking into consideration the fertility and quality of the soil, navigable rivers, water privilege on the same, or in the vicinity of the same; the location or route of any canal or canals with any other local advantages of situation.

Sec. 14. It shall be the duty of every person possessed of personal property subject to taxation, to give a fair and true valuation thereof, at the time he gives in his list as aforesaid. If such assessor shall not be satisfied with the valuation of the personal property by the owner, his agent, or the guardian or the trustee thereof, he may himself make a valuation of the same at its full cash value, according to the best of his knowledge and information.

Sec. 15. It shall be lawful for any person or the agent, trustee or guardian of any person whose property is subject to taxation, at any time before such assessor shall have completed his assessments, to make and to file with the proper assessor an affidavit, that the list of property as given in by him is true and correct, to the best of his knowledge: and that the property therein specified does not exceed a certain sum in value to be named in said affidavit, stating therein separately the value of the several kinds of property hereinafter required to be separately designated by such assessor in his assessment-roll; and said assessor is hereby authorized to administer the necessary oath or affirmation to the person making such affidavit.

Sec. 16. Said assessor may, in all cases where he deems the same expedient or proper, require any owner, agent, guardian or trustee of any personal property, or having money loaned at interest, subject to taxation, or capital employed in merchandise or exchange brokerage, to give in his list and the valuation thereof under oath, and the said

assessor is hereby authorized to administer any oath or affirmation required by this section.

Sec. 17. If any person resident of the county in which his property is subject to taxation, shall fail or refuse to give in a list of the same, when requested by the assessor, agreeably to the provisions of this act, or shall fraudulently omit to give in any part of his, her or their property hereinbefore required to be listed, the assessor shall list and take a valuation thereof, from the best information he may be able to obtain, as in the 6th section of this act required.

Sec. 18. Each assessor shall, on or before the first day of September, A. D. 1835, and annually thereafter, on or before the first day of May, deliver to the clerk of his proper county the list of his assessments made as aforesaid, particularly noting the number of acres in each congressional township, or fractional township, properly verified by affidavit, to be by said clerk laid before the board doing county business at their next subsequent term.

Sec. 19. The board doing county business at their term next after the assessment rolls of the assessors as aforesaid, shall carefully compare the additions of the number of acres on said list with the additions of the same townships on the tract book deposited in the clerk's office; and if found to be less than the number of acres taxable, according to said tract book, they shall order the clerk, previously to making out the duplicate, to correct such omissions by the tract book, and shall proceed to hear and determine the complaint of any owner or owners of any property contained in said assessment rolls relative to the listing or valuation, and to correct the same as right and justice may require; and said board shall have power to equalize the valuation of the lands in the respective townships of their county, which they shall do by adding to, or deducting from, the aggregate valuation made by the assessor of such township, such per centum as they may deem necessary to equalize the valuation of the lands of such township with the other townships of the county.

Sec. 20. The clerk of such board shall carefully note all corrections of the listings, assessments and valuations which may be made by said board; and also correct the valuation of the lands of such township according to the per centum ordered by said board to be added to or deducted therefrom.

Sec. 21. The clerks of the respective counties, shall also on or before the first day of December, 1835, and on or before the first day of July in each year thereafter, transmit to the Auditor of public accounts, a certified copy of the collector's bond, and a statement of the valuation of the property in his county, setting forth separately, the aggregate valuation of all lands, together with the number of acres in each congressional township, also town in and out-lots, and the improvements thereon liable to taxation, the aggregate valuation of all personal property subject to taxation, the aggregate amount of all moneys loaned at interest, of the capital of

merchants, of exchange-brokers, and of the capital in public stocks vested in monied or other corporations, showing fully the whole amount of the valuation of the property in such county liable to taxation; which statement shall be laid before the General Assembly on or before the expiration of ten days from the said first day of December.

Sec. 22. All taxes necessary for the support of the government of this State, shall be assessed on the grand levy, in equal and rateable proportion, in manner following, to-wit: The per centum necessary to be charged on the dollar on said grand levy, for the purpose of defraying the state expenditure, shall be fixed from time to time by law; the board doing county business in each county shall, at their annual meeting in May, determine the per centum necessary to be levied for the purposes of defraying the expenditures of their respective counties, and also the per centum necessary to be levied for road purposes not less than one fifth part of the per centum levied for state purposes.

Sec. 23. The clerk of each county in this state shall annually, from and after the time when the provisions of the twenty-third section of this act shall have been acted upon and carried into effect, make out complete and perfect duplicates of the assessment rolls or tax lists from the assessments returned by the respective assessors, and the corrections thereof made by the board doing county business, one of which shall be retained by him in his office among the files of said board doing county business, and the other, he shall deliver to the proper officer whose duty it may be to collect and receive the revenue herein provided to be levied and collected; which last mentioned duplicate shall be directed to such officer with a precept in the name of the State, tested by the clerk, and under the seal of the board doing county business, commanding him to collect and receive the taxes charged in said duplicate according to law, and that he pay over the moneys collected by him by virtue of said precepts as required of him by the statute in such case made and provided, and the collector shall pay over to the state treasurer all the moneys so collected, and the collector shall pay over to the state treasurer all the moneys so collected for county purposes into the county treasury on or before the first Monday in March in every year.

Sec. 24. Whenever any person shall discover, during the time he is making his assessments, any lands or town lots which have not before been listed or entered on the assessment rolls of the county, it shall be his duty to enter and value the same on his roll, as other lands or town lots are entered and valued, noting the facts in his return.

Sec. 25. It shall be the duty of every person whose lands or town lots are subject to taxation but which are not entered in his name for taxation, to enter the same on or before the first day of January, in each year. Whenever by sale or partition of any lands or town lots, a transfer thereof may be necessary on the tax list or duplicate, the same may be made by the seller and purchaser, or the person making partition thereof agreeing thereto, before the clerk, or by either party producing to said clerk a written certificate thereof signed by the parties interested, describing the tract or tracts of land, or the part or parts of town-lots to be transferred on such tax duplicate. No sale or conveyance of any land or town lot which may stand entered for taxation shall have any effect upon changing the same with taxes until the proper transfer shall have been made as aforesaid, but such land or town lot shall be liable to be charged with taxes and forfeited and disposed of for the same, and the said taxes

shall be collected thereon in the same manner as if no sale or conveyance had taken place: *Provided however*, that such clerk shall be bound *ex officio* to note and make the proper transfer of all sales and conveyance under any judgment or decree of the Circuit or Probate Court of this county.

Sec. 26. The lien of the state for all taxes for state and county purposes shall attach on all lands and town-lots, on the first Monday in January, in each year, which lien shall be perpetual for all such taxes, and the interest and penalties thereon; and all taxes on personal property shall have preference to all other claims and demands.

Sec. 27. That there shall be assessed on each male inhabitant over the age of twenty-one, and under the age of fifty years, the sum of 37 1-2 cents for the purpose of state revenue; and the board doing county business may assess for county purposes, on each person within the age aforesaid, a sum not exceeding 37 1-2 cents, which taxes so assessed as aforesaid shall be collected as other taxes.

Sec. 28. Each assessor shall keep a correct and accurate account of the time actually spent and the services performed under the provisions of this act, and lay the same before the board doing county business; and such board shall examine such assessor under oath or affirmation touching the truth of his account, and may proceed to him such questions touching the same, as they deem proper; whereupon such board shall make to the assessor such allowance as they shall consider sufficient compensation for his services, to be paid on the order of the board, as other moneys are usually paid, out of the county treasury; and the clerk of said board shall, in like manner, keep an account of his services herein required, and the said board may make to him such additional allowance therefor as to them may seem just: *Provided however*, that if such assessor or clerk shall feel himself aggrieved by the action of the board in the premises, such assessor or clerk, within thirty days thereafter, may take his appeal to the proper Circuit court, who shall hear and determine the matter as said board is directed and required to hear and determine the same. The decision of which Circuit Court thereon shall be final between the parties.

Sec. 29. The following forms and directions shall be substantially pursued by the respective officers therein named, in executing the duties respectively assigned them.

Form of an affidavit required by the 2d section.

STATE OF INDIANA, COUNTY, ss.

Personally appeared before me, A. B., assessor of township, in said county, C. D., who being by me duly sworn, makes oath and says that he served in the land (or as the case may be, naval) service of the United States during the revolution, and in the war for three months, (if he served a longer period, it may be stated.)

Sworn to this day of A. D.

A. B. Assessor. [SEAL.]

Form of an affidavit required by the 15th section.

STATE OF INDIANA COUNTY, ss.

Personally appeared before me, A. B., assessor of township, in said county, E. F., and delivered to me, as such assessor, the list of his taxable property; and the said E. F. being by me duly sworn, made oath, that the list of his property, as given in by him is true and correct to the best of his knowledge, and that the several kinds of property specified in his said list does not, according to the best of his judgment and belief, exceed in value the following sums to wit: (insert the several kinds of property required to be separately designated by the assessor in his assessment roll, with the value of such annexed thereto.)

E. F. Sworn to this day of A. D.

A. B. Assessor. [SEAL.]

The clerk in making out the assessment-roll for the assessor, as aforesaid, whenever he may be unable to discover from the lists, duplicates, maps or other evidence in his possession, who may be the owner or owners of any tract or lots of land, shall enter the same on the roll, and such assessor shall assess the same from the best information he can procure, setting down in the proper column the name or names of the owner or owners thereof, if he can ascertain them, noting the facts in his return in the space left for remarks.—The assessor will set down in the proper column the value of the several tracts or lots of land on his roll, and also the valuation of personal property, merchants' capital, &c., taken under the provisions of this act. Whenever said assessor shall discover any lots or tracts of land subject to taxation, not entered in his roll he shall enter and value the same, noting such fact in his return. The clerk shall afford sufficient space in the roll for entering a complete list of all the taxable inhabitants in the township, and the assessor shall enter therein, the names of all such as have not been entered as the owners of real estate, with the number of polls, property &c., subject to taxation, and the value thereof. N. B. This form can easily be so altered as to answer any grants or surveys varying from the present United States surveys, and will also answer for the form of a duplicate, by adding the proper columns for containing the amount of taxes respectively levied for state, county and road purposes, &c.

The clerk making out his duplicates will insert therein the property of all non-residents, but in a part thereof separate from the other assessments.

Sec. 30. So much of this act as relates to taking the first list and making a valuation of property liable to taxation, shall take effect and be in force from and after its publication; and the residue thereof shall take effect from and after the 1st day of February, A. D. 1836: *Provided however*, that all taxes for the fiscal year eighteen hundred and thirty-five shall be assessed, levied, and collected in the same manner as if this act had never been passed, and all laws and parts of laws coming within the purview of this act, shall be continued and remain in full force for and during said fiscal year, for that purpose, and until the repeal of the same shall be necessary to carry into full effect, by future legislation, the provisions contained in this act.

A country pedagogue once having the misfortune to have his school house burnt down, was obliged to remove to a new one, where he reprimanded one of his boys, who misspelt a number of words, by telling him he did not spell as well as when he was in the old school house. "Well then howe or other," said the urchin with a scowl, "I can't ethackly git the HANG of this ere new school house."

From the Ohio Farmer.

On Grafting. Go to your nursery any time from this until buds begin to swell and dig up any kind of small root which you intend for grafting, if you have no nursery go to your fruit trees or to those of your neighbors and dig up the scions, this last plan is not a good one for scions will