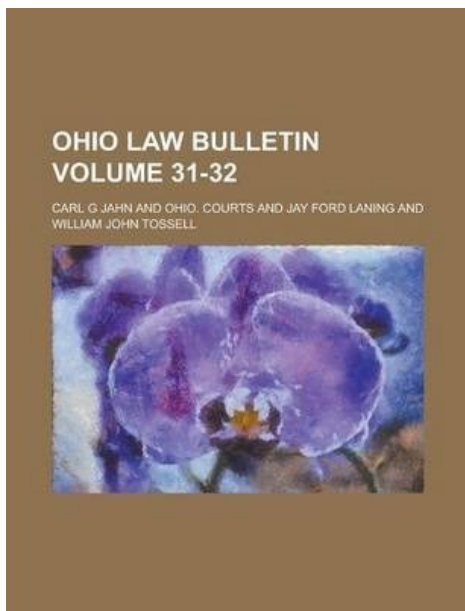


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Carl G Jahn



This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1894 edition. Excerpt: ...thereon, the same as taxes assessed and collected on other real and personal property, etc. To this petition the defendant answered. The answer admits the creation of the board as alleged in the petition, and that the defendant, as Auditor of Lucas County, refused to apportion the valuation thus certified to him among the taxing districts of his county, and refused to place said amount on the tax duplicate of his county, and that he refused and still refuses to perform any duties imposed upon him by the act of April 27, 1893. The answer alleges as a reason for the defendants conduct that the act in question provides for a method of appraisal and valuation which violates the provisions of the Constitution of the United States and the Constitution of Ohio, in the following respects, among others: First--The property of the express company is not, under this act, taxed by a uniform rule. It is of the same character as the property oi individuals, but is valued by a special board after a peculiar method, which is in violation of Section 2. of Article 12, of the Constitution of Ohio. Sec0nd--The property of said company is not assessed at its true value in money, because the value of the capital stock is taken as a guide, thereby adding to the intrinsic value of the tangible property in this state, a value inherent in the capital stock, and due to the franchises conferred by other states, the good will and the business of the company, and the value of its property in other states, in contravention of said Section 2, of Article 12. Third--The equal protection of the law is denied to the express company, because its property is classified, and the method of valuation distinct from that used in valuing the property of individuals...

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