

March 16, 1863.

AN ACT

Assessment for relief.

Duties of as

assessors.

Duties of trustees.

Duties of county auditors.

Duties of auditor of state.

For the relief of the families of soldiers and marines in the State and United

States service.

SECTION 1. *Be it enacted by the General Assembly of the State of Ohio, That for the relief of the*

necessities of the families of soldiers and marines in the service of the state or United States, there be and hereby is levied and assessed, for the year eighteen hundred and sixty-three, one mill on the dollar valuation on the grand list of taxable property of the state. And the board of county commissioners of any county in this state are hereby authorized, if in their opinion the same shall be necessary for the purpose of affording the relief contemplated by this act, to levy and assess an additional amount, not exceeding one-half of one mill on the dollar valuation on the grand list of the taxable property of the county, and the amount so levied and assessed shall be collected in the same manner as other state and county taxes are collected.

SEC. 2. It shall be the duty of the assessors, in the several wards, election districts and townships in the state, when they are making the assessment of eighteen hundred and sixty-three, to take an enumeration, by name, of all the soldiers and marines who are in the service of the state or United States, from their several wards, townships, and election districts, being residents therein when entering said service, naming the company and regiment to which they belong, and make an accurate return, under oath, to the trustees of their respective townships, wards, and election districts, designating those who have families and those who have not, and, where there are families, the number, sex and ages, naming such as are necessitous. It shall be the duty of said trustees to revise the same, inserting such names as may have been omitted, and return such revised enumeration to the auditors of their counties, on or before the third Monday of May, eighteen hundred and sixty-three. Persons who have died or been disabled in the service, shall be included in this enumeration. This act shall not apply to the family of any soldier or marine who has been dishonorably dismissed, or deserted the service.

SEC. 3. That it shall be the duty of the auditors of the several counties to furnish to the assessors of their respective counties, such blanks as may be necessary for taking the aforesaid enumeration, and said auditors shall, within twenty days after said enumeration is returned to them, make out and forward to the auditor of state, a statement showing the number of soldiers and marines included in said enumeration.

SEC. 4. It shall be the duty of the auditor of state to open proper accounts with each county in the state, and apportion the fund so raised upon state levy according to the enumeration and returns made to him by the several county auditors, and pay over the same to the county treasurers, at their semi-annual settlement with the state.