

1377.

APPROVAL, NOTES OF COAL GROVE VILLAGE SCHOOL DISTRICT,
LAWRENCE COUNTY, OHIO—\$11,325.00.

COLUMBUS, OHIO, August 11, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

1378.

APPROVAL, NOTES OF ROME SPECIAL RURAL SCHOOL DISTRICT,
LAWRENCE COUNTY, OHIO—\$10,997.00.

COLUMBUS, OHIO, August 11, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

1379.

APPROVAL, NOTES OF MILTON RURAL SCHOOL DISTRICT, JACKSON
COUNTY, OHIO—\$4,261.00.

COLUMBUS, OHIO, August 11, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

1380.

DELINQUENT TAXES—COUNTY TREASURER UNAUTHORIZED TO
COLLECT REAL ESTATE AND PUBLIC UTILITY PROPERTY
TAXES CONTRARY TO STATUTE—PROCEDURE DISCUSSED.

SYLLABUS:

1. *A county treasurer has no authority to collect real estate and public utility property taxes in any other manner or by any other means than that provided in the statutes.*

2. *When the county treasurer has mailed the tax bills for real estate and public utility property taxes to the taxpayer, has kept his office open for the receipt of payment of such taxes during the times required by sections 2649 and 2657, General Code, and has ascertained that the taxpayer is unable to pay the taxes at such times and reports such fact to the county auditor at the time of the semi-annual or annual settlement between the county treasurer and the county auditor, and the county*