

ilege of sovereignty and can only be asserted by or on behalf of the sovereign and the statute of limitations runs against an action brought by the county treasurer to enforce the collection of assessments for the construction of a township ditch. The Court said at page 180:

“All attempts to extend the exemption to others than the general and state governments have failed. The terms of the statute except none from its operation and the exemption is a prerogative. Being a privilege of sovereignty, as in England it is the King’s plea, so here it is the plea of the sovereign, to be made by it or in its behalf.”

In the case of *State ex rel. Pros. Atty. vs. The Western German Bank*, 13 O. C. C. (n. s.) 543, it was held that the county was barred by the statute of limitations in an action brought to recover interest on public funds deposited in a bank.

To the same effect was the ruling of the Court in the case of *Pros. At’y. vs. The Ohio National Bank* 7 O. N. P. (n. s.) 43.

Section 11222 General Code, requires that an action based upon a liability created by statute be brought within six years after the cause of action accrues. Clearly the liability sought to be imposed upon the estate of the ward is a statutory liability and the action is limited by the above section.

It is therefore my opinion, in the light of the above authorities, that the statute of limitations runs against the county and the county is limited from recovering the amount from the estate of the ward within six years. The cause of action does not arise until the county pays the state and the statute of limitations begins to run on the county’s cause of action from the date payment is made to the state.

Respectfully,

JOHN W. BRICKER,
Attorney General.

3068.

APPROVAL, BONDS OF TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO—\$10,000.00.

COLUMBUS, OHIO, August 22, 1934.

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

3069.

APPROVAL, BONDS OF ORANGE VILLAGE SCHOOL DISTRICT, CUYA-HOGA COUNTY, OHIO—\$2,000.00.

COLUMBUS, OHIO, August 22, 1934.

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