

after the sale of the lot or land upon which such taxes were assessed at the delinquent tax sale then provided for by law, and the right to sell such lot or land at delinquent tax sale was conditioned upon the fact that such delinquent land or lot had been listed and published, together with notice of the sale thereof, in the manner then provided by law.

With respect to the interest charges here in question, it appears that no such charge could legally be made until the certification of the delinquent lot or land to the State Auditor, in the manner provided in Section 5712, General Code. The right to make the certification provided for by this section, however, clearly depends upon the fact that the delinquent lot or land so certified has been listed and published, together with notice of such certification, in the manner provided by Section 5704, General Code, the provisions of which were in force at the time of the tax delinquency here in question.

Section 5713, General Code, provides that "the State shall have a first and best lien on the premises described in said certification, for the amount of taxes, assessments and penalty, together with interest thereon at the rate of eight per cent per annum, from the date of delinquency to the date of redemption "thereof." This provision, it will be observed, does not include all delinquent lands, but only such as are described in the certification made in the manner provided by Section 5712, General Code; and as above noted, this certification of delinquent lands is only made after the same has been included in the list of delinquent lands published in the manner provided by Section 5704, General Code, and pursuant to the notice set out in said published list of delinquent lands.

It is a familiar principle of law that delinquent taxes do not bear interest unless it is expressly so provided by statute. It is competent, of course, for the Legislature to prescribe the payment of interest as a penalty for delay in the payment of taxes; but this purpose can be effected only by statutory provision clearly manifesting the legislative intent with respect to the right of taxing authorities to recover such interest as a penalty for the non-payment of taxes, when and as the same become due. Under the present delinquent tax law, as well as under the former law, interest on delinquent taxes on real property is provided for but only after certain steps provided by the statute have been complied with by the taxing authorities. The statutory proceedings, upon which the right to charge interest on the delinquent taxes on the property here in question depended, were not taken, and I am of the opinion that under the provisions of Section 5624-10, General Code, above noted, you are authorized to remit the interest charges complained of in said application.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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1003.

APPROVAL, BONDS OF CITY OF SPRINGFIELD, CLARK COUNTY—  
\$42,000.00.

COLUMBUS, OHIO, October 8, 1929.

*Industrial Commission of Ohio, Columbus, Ohio.*