

1054.

APPROVAL—BONDS OF THE CITY OF AKRON, SUMMIT
COUNTY, OHIO, \$10,000.00.

COLUMBUS, OHIO, August 23, 1937.

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

GENTLEMEN:

IN RE: Bonds of the City of Akron, Summit County,
Ohio, \$10,000.

The above purchase of bonds appears to be part of an issue of bonds of the city of Akron, Summit County, Ohio, dated December 1, 1926. The transcript relative to this issue was approved by this office in an opinion rendered to the State Employees Retirement System under date of February 17, 1936, being Opinion No. 5169.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

1055.

APPROVAL—BONDS OF BERLIN RURAL SCHOOL DISTRICT,
MAHONING COUNTY, OHIO, \$6,000.00.

COLUMBUS, OHIO, August 24, 1937.

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

GENTLEMEN:

IN RE: Bonds of Berlin Rural School District,
Mahoning County, \$6,000.

I have examined the transcript relative to the above bonds purchased by you. These bonds comprise all of an issue of school improvement bonds dated July 1, 1937, bearing interest at the rate of 3½% per annum. Unlimited.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said Rural School District.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1056.

COLLECTOR OF ASSESSMENTS—COMPENSATION FOR SERVICE.

SYLLABUS:

The collectors of assessments in the counties comprising a conservancy district created and being maintained under the laws of Ohio occupy a distinct, independent office from that of county treasurer and such collectors are of right entitled to retain as compensation for services, one per centum of the amount collected as delinquent taxes for such conservancy district.

COLUMBUS, OHIO, August 24, 1937.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN: This is to acknowledge receipt of your letter of May 28th, requesting this office to reconsider Opinion No. 5280 (1936), rendered to you by my predecessor, the syllabus of which reads as follows:

“The compensation received by the county treasurer under the provisions of Section 6838-56, General Code, should be paid into the county treasury pursuant to Section 2977, General Code.”

Section 6828-56, General Code, reads as follows:

“If any county treasurer or other person entrusted with the collection of these assessments refuses, fails or neglects to make prompt payment of the tax or any part thereof collected under this act to the treasurer of said district upon his presentation of a proper demand, then he shall pay a penalty of ten