

264.

APPROVAL, BONDS OF EAST SPARTA VILLAGE SCHOOL DISTRICT,
STARK COUNTY, OHIO, \$55,789.20.

COLUMBUS, OHIO, March 31, 1927.

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

265.

APPROVAL, BONDS OF CITY OF WELLSVILLE, COLUMBIANA COUNTY,
OHIO, \$12,500.00.

COLUMBUS, OHIO, March 31, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

266.

COUNTY TREASURER—IS NOT ENTITLED TO A PER CENT OF DE-
LINQUENT PERSONAL TAXES—EMPLOYMENT OF TAX COLLECTORS.

SYLLABUS:

1. *Neither a county treasurer nor his deputy is entitled to a per cent in addition to the regular salary, on the collection of delinquent personal taxes.*
2. *Under Section 5696, General Code, upon authorization by the county commissioners, the county treasurer may employ collectors to collect taxes. Before such authorization may be given, the county commissioners must first cause the delinquent list to be read publicly as provided in such section. The county commissioners must definitely prescribe the compensation of such collectors before collections are made, and that duty is not performed by prescribing that the compensation shall not exceed a certain amount, or a certain per centum.*
3. *There is no statutory inhibition against the deputy treasurer resigning and receiving the appointment to collect the delinquent personal taxes.*

COLUMBUS, OHIO, April 1, 1927.

HON. EARL D. PARKER, *Prosecuting Attorney, Waverly, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication which reads: