

4268.

APPROVAL, BONDS OF HOLMES COUNTY, OHIO—\$4,310.00.

COLUMBUS, OHIO, April 22, 1932.

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

4269.

APPROVAL, NOTES OF MINGO JUNCTION CITY SCHOOL DISTRICT,  
JEFFERSON COUNTY, OHIO—\$12,500.00.

COLUMBUS, OHIO, April 22, 1932.

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

4270.

APPROVAL, NOTES OF WEST ELKTON VILLAGE SCHOOL DISTRICT,  
PREBLE COUNTY, OHIO—\$2,400.00.

COLUMBUS, OHIO, April 22, 1932.

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

4271.

FEES—COUNTY AUDITOR AND TREASURER—HOW FEES ASSESSED  
UNDER SECTIONS 2624 AND 2685, G. C., COMPUTED.**SYLLABUS:**

*By virtue of the provisions of Sections 2624 and 2685, General Code, the county auditor and county treasurer are each to be credited fees on the amount of each such settlement, that is, one and one-half per cent. of the first \$100,000 of such settlement, regardless of from what duplicate other than liquor, inheritance or cigarette, collected, five-tenths of one per cent. of the next \$2,000,000, four-tenths of the next \$2,000,000, and one-tenth of one per cent. on the remainder of the funds represented in such settlement.*

COLUMBUS, OHIO, April 22, 1932.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—This will acknowledge your request for my opinion, which reads as follows:

- “Should the County Auditors’ fees allowed by Section 2624 G. C., and the County Treasurers’ fees allowed by Section 2685 G. C. for the