

2841.

APPROVAL, BONDS OF THE CITY OF CAMPBELL, MAHONING COUNTY
—\$15,000.00.

COLUMBUS, OHIO, November 6, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

2842.

TAX AND TAXATION—COUNTY TREASURER—NO AUTHORITY TO
COMPROMISE DELINQUENT TAXES FOR LESS THAN CLAIM WITH
PENALTY.

SYLLABUS:

A county treasurer is without authority to compromise and settle claims for delinquent taxes for less than the amount due with penalty thereon.

COLUMBUS, OHIO, November 7, 1928.

HON. EDWARD C. STANTON, *Prosecuting Attorney, Cleveland, Ohio.*

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

“In the tax foreclosure cases we often find a property that has taxes upon it in excess of its real value. Coupled with this is the fact that various persons in the chain of title can only be served by publication. This results in difficulty in procuring a certified title by the purchaser at the sheriff’s sale.

In several of these cases we have been asked by holders of quit claim deeds to settle these cases with them for somewhat less than the taxes. We have been in doubt as to the legality of such transaction and have heretofore refused to do this. We would, therefore, like to have your opinion as to the legality of such a proceeding which involves settlement without sale by the sheriff for a reduced sum.”

Section 2595, General Code, provides that:

“On or before the first day of October of each year, the county auditor shall deliver to the county treasurer a true copy or duplicate of the books containing the tax list required to be made by him for the year.”

The treasurer’s powers and duties after receiving from the county auditor a real estate tax duplicate are expressly defined by statute. Section 2648, General Code, provides that upon receiving from the county auditor a duplicate of taxes assessed upon property of the county, the county treasurer shall immediately cause notice of the rates of taxation to be published.