

No. 36 of the first special session of the 90th General Assembly. In addition, you have submitted a contract bond upon which the Standard Accident Insurance Company of Detroit, Michigan, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation act have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2620.

APPROVAL, BONDS OF CITY OF CUYAHOGA FALLS, SUMMIT COUNTY, OHIO—\$7,000.00.

COLUMBUS, OHIO, May 5, 1934.

Industrial Commission of Ohio, Columbus, Ohio.

2621.

APPROVAL—BONDS OF CITY OF OAKWOOD, MONTGOMERY COUNTY, OHIO—\$4,312.50.

COLUMBUS, OHIO, May 5, 1934.

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

2622.

TAXES—COUNTY TREASURER MAY NOT ACCEPT PAYMENT OF CURRENT TAXES WITHOUT RECEIVING ONE-FIFTH OF DELINQUENT TAXES (1932 O. A. G. 1235 FOLLOWED).

SYLLABUS:

Opinion of Attorney General (1932 O. A. G. 1235) holding that a county treasurer may not legally accept either a payment of the current taxes without at the same time receiving at least one-fifth of the delinquent taxes standing

charged on his duplicate and may not legally receive a payment on the delinquencies without at the same time receiving payment of current taxes so charged on his duplicate, unless such taxes are legally enjoined; reviewed, approved and followed.

COLUMBUS, OHIO, May 5, 1934.

HON. GEORGE W. SECREST, *Prosecuting Attorney, Warren, Ohio.*

DEAR SIR:—I am in receipt of your request for my opinion which reads:

“The question has been raised in this county as to the power of the County Treasurer to accept payment of current taxes without, at the same time, receiving delinquent taxes either in whole or in part as provided by law. The County Treasurer is of the opinion that if persons could be permitted to pay their current taxes only, it would assist in the collection of some of the taxes which otherwise would remain unpaid.

The question has likewise been brought up for discussion before our local Bar Association, and there appears to be a difference of opinion as to the authority of the Treasurer to accept the current taxes without at the same time, demanding whole or partial payment of the delinquencies.

I am familiar with the opinion of the Attorney General's office rendered November 3, 1932, and I am wondering whether or not you are of the same opinion as your predecessor in office upon this question.”

The opinion of my predecessor to which you refer is found in Opinions of the Attorney General for 1932, volume II, page 1235. The syllabus of such opinion reads:

“1. When delinquent taxes stand charged upon the tax list and duplicate in the possession of the county treasurer, he has no authority to accept payment of the current tax against which no penalty has been assessed without at the same time receiving not less than one-fifth of the amount of the delinquencies so standing charged.

2. When there stands charged upon the delinquent tax duplicate in the possession of the county treasurer delinquent taxes against a certain item of real property as well as an item of current taxes he is not authorized to accept payment of delinquent taxes without at the same time receiving payment of the item of current taxes.”

Since your inquiry is answered in the first paragraph of such syllabus, your request is tantamount to inquiring whether my opinion concerning such question is the same as that of my predecessor.

Under date of December 12, 1933, I rendered an opinion bearing number 1995 in which I had occasion to review such opinion of my predecessor and therein stated that “upon examination of such opinion and the statutes then under consideration, I do not perceive of any reason to depart from such ruling.”

Under date of September 18, 1933, I rendered an opinion on a similar question. Such opinion bears number 1591, the syllabus of which reads:

“By reason of the provisions of Section 2655 of the General Code, a tenant in common, of real estate in Ohio, may not pay his propor-

tionate share of the taxes charged against such real estate unless at the time of such payment, the remaining tax which has not been specifically enjoined, is paid."

Upon examination of records and of legislation passed since the date of such opinions, I have not found any legislative acts which would authorize the payment of taxes in any other manner than was authorized by statute at the time of my former opinion. I therefore must affirm the opinion of my predecessor.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2623.

APPROVAL—NOTES OF GETTYSBURG VILLAGE SCHOOL DISTRICT,
DARKE COUNTY, OHIO—\$5,811.00.

COLUMBUS, OHIO, May 7, 1934.

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

2624.

APPROVAL—NOTES OF BUTLER TOWNSHIP RURAL SCHOOL DISTRICT,
RICHLAND COUNTY, OHIO—\$659.00.

COLUMBUS, OHIO, May 7, 1934.

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

2625.

APPROVAL—NOTES OF BEAVERDAM VILLAGE SCHOOL DISTRICT,
ALLEN COUNTY, OHIO—\$1,130.00.

COLUMBUS, OHIO, May 7, 1934.

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