

Therefore, I am of the opinion that, under the facts disclosed by you, the owner of the cigarette vending machine should take out the cigarette license.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3494.

APPROVAL, BONDS OF VILLAGE OF NEW CONCORD, MUSKINGUM COUNTY, OHIO—\$5,275.00.

COLUMBUS, OHIO, August 8, 1931.

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

3495.

LEGAL ADVERTISEMENT—NOTICE OF SALE OF REALTY FOR DELINQUENT TAXES—EXPENSES PAYABLE, AS COSTS IN CASE, FROM PROCEEDS OF SALE.

SYLLABUS:

The expenses of publishing the notice of the sale of real property in proceedings for the foreclosure of delinquent land tax certificates on said property under the provisions of Section 5718, General Code, are to be paid as costs in the case out of the proceeds of the sale of said property.

COLUMBUS, OHIO, August 10, 1931.

HON. RAY T. MILLER, *Prosecuting Attorney, Cleveland, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of a communication from your office over the signature of Mr. George S. Tenesy, Assistant Prosecuting Attorney, which communication reads as follows:

“Some time during the early part of 1930 I wrote your office for an opinion regarding the payment of legal advertising in foreclosure actions under General Code Section 5718 (sale of real estate for delinquent taxes), to which I received a reply, being your opinion No. 1483.

I neglected, however, in my first question to include the question as to how, by whom and from what fund the advertising which the sheriff must insert in the legal news for the sale of this property is paid.

Thanking you in advance for giving us your opinion on this point, I beg to remain”

The former opinion of this office, referred to in your communication, was addressed to the question as to how and in what manner expenses incurred in securing service by publication on parties defendant in actions to foreclose delinquent tax certificates under the provisions of section 5718, General Code, should be paid. In said opinion, after reference was made therein to the provisions of sections 5713, 5718, 5719 and of other sections of the General Code relating to the question there presented, the conclusion was reached that the expenses in-