

ment of taxes has been extended by resolution of the board of county commissioners, the penalties provided by sections 5678 and 5679 shall be of full force and effect."

From the provisions of this act just quoted, it is clear that the taxpayer is entitled to an abatement of the penalty referred to in the act only when he pays the past due taxes for the first half of the year 1932 prior to the expiration of the time for the payment of the taxes for the last half of said year as extended by the order of the county commissioners, to wit, July 20, 1933; and I am of the opinion that the taxpayer is not entitled to an abatement of such penalty upon payment of taxes after this date, although the time for the payment of such taxes may have been further extended by the Tax Commission of Ohio.

It is obvious that the unfortunate results indicated by the conclusions here reached with respect to the questions submitted by you are due entirely to the fact that House Bill No. 663 was not enacted in time to make the same effectual for the beneficent purpose for which the same was intended. It is plain from the provisions of this act that when the same as a bill was reported out by the House Taxation Committee it was contemplated that this bill should be enacted as an emergency law and become effective prior to the 20th day of June, 1933, and thus afford the taxpayer who had failed to pay his taxes for the first half of the year 1932 an opportunity of paying such taxes without penalty on or prior to June 20, 1933, or thereafter until July 20, 1933, the expiration date of the extension granted by the board of county commissioners. For some reason unknown to me, the passage of this bill in the House was delayed for such length of time that when the same was passed by the Senate and signed by the Governor only two days remained during which the act could operate. Needless to say, this result was and is one to be regretted but from the provisions of this act I am not able to arrive at any conclusions with respect to the operation of this law other than those above indicated.

Respectfully,

JOHN W. BRICKER,
Attorney General.

1261.

APPROVAL, NOTES OF REILY TOWNSHIP RURAL SCHOOL DISTRICT,
BUTLER COUNTY, OHIO—\$3,958.00.

COLUMBUS, OHIO, August 2, 1933.

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

1262.

APPROVAL, NOTES OF SALEM-LIBERTY RURAL SCHOOL DISTRICT,
WASHINGTON COUNTY, OHIO—\$10,497.00.

COLUMBUS, OHIO, August 2, 1933.

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