542.

APPROVAL, NOTES OF KITTS HILL RURAL SCHOOL DISTRICT, LAW-RENCE COUNTY, OHIO—\$7,741.000.

COLUMBUS, OHIO, April 11, 1933.

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

543.

APPROVAL, NOTES OF WASHINGTON RURAL SCHOOL DISTRICT, LAWRENCE COUNTY, OHIO—\$12,038.00.

COLUMBUS, OHIO, April 11, 1933.

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

544.

APPROVAL, NOTES OF EMPIRE VILLAGE SCHOOL DISTRICT, JEF-FERSON COUNTY, OHIO—\$4,537.00.

COLUMBUS, OHIO, April 11, 1933.

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

545.

APPROVAL, NOTES OF CHESTER RURAL SCHOOL DISTRICT, MEIGS COUNTY, OHIO—\$7,603.00.

COLUMBUS, OHIO, April 11, 1933.

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

546.

TAXES—CERTIFICATE OF PAYMENT FROM COUNTY AUDITOR OR COUNTY TREASURER UNNECESSARY AT TIME OF FILING OF "PARTIAL ACCOUNT" BY EXECUTOR OR ADMINISTRATOR—WHEN SUCH CERTIFICATES NECESSARY—WHAT CERTIFICATES MUST CERTIFY.

## SYLLABUS:

1. By virtue of the provisions of Section 10509-176, General Code, it is not mandatory that the certificates of the county treasurer and county auditor, that