

provement than is necessary to pay the county's portion of the cost of such improvement.

While the statute contains no express provision authorizing an amendment of the certificate required by Section 5625-33, there is no requirement to the effect that the certificate attached to the contract must be for an amount greater than is necessary to meet the contract. After the county commissioners and the state have contracted as to the proportion of the estimated cost of a road improvement that the county will bear, the execution of a contract for the construction of the road for an amount less than the estimated cost, results in the contract between the county and the state being reduced and I see no reason why, under such circumstances, the certificate required by Section 5625-33 should not be amended when the money has been appropriated from the general fund.

In view of the foregoing and in specific answer to your question, it is my opinion that when a board of county commissioners has entered into a contract with the State, agreeing to pay a portion of the cost of a state highway improvement, to which there is attached a certificate of the county auditor as provided by Section 5625-33, General Code, based upon the estimated cost of such improvement, such certificate may be amended so as to cover the county's portion of the actual cost after the State has entered into a contract for the construction of such improvement, and the actual cost has been determined to be an amount less than the estimated cost; provided, however, that the county's portion of the cost of the improvement is not being paid out of a specific permanent improvement fund.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2134.

APPROVAL, ARTICLES OF INCORPORATION OF THE STATE AUTOMOBILE INSURANCE ASSOCIATION OF COLUMBUS, OHIO.

COLUMBUS, OHIO, July 23, 1930.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning herewith, approved, certificate of amendment to the Articles of Incorporation of the State Automobile Insurance Association of Columbus, Ohio.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2135.

COUNTY AUDITOR—DUTY TO REAPPRAISE ALL REALTY OTHER THAN THAT OF PUBLIC UTILITIES IN 1931, MANDATORY.

SYLLABUS:

The duty imposed on the county auditor by the provisions of Section 5548, General Code, as amended by the act of April 21, 1925, 111 O. L. 418, to assess for the purpose