5490.

APPROVAL—BONDS OF PORTSMOUTH CITY SCHOOL DISTRICT, SCIOTO COUNTY, OHIO, \$5,000.00.

COLUMBUS, OHIO, May 8, 1936.

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

5491.

APPROVAL—BONDS OF CITY OF ROCKY RIVER, CUYAHOGA COUNTY, OHIO, \$10,000.00.

Columbus, Ohio, May 8, 1936.

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

5492.

REASSESSMENTS—COUNTY RECORDER SHOULD CHARGE STATUTORY FEE FOR CANCELLING ORIGINAL ASSESSMENTS ON REGISTERED LAND.

## SYLLABUS:

Where reassessments are made by a subdivision under the provisions of Section 2293-5j, General Code, or Amended Senate Bill No. 365 of the first special session of the 91st General Assembly, the county recorder is required to make the statutory charge for cancelling the memorials of the original assessments on registered lands.

COLUMBUS, OHIO, May 9, 1936.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

Gentlemen: I acknowledge receipt of your communication in which you submit to me for an opinion the question raised by the city solicitor of Cuyahoga Falls in his letter which reads as follows:

"Under Section 2293-5L, General Code of Ohio, and under Section 4 of Amended Senate Bill No. 365, approved by the