

The word "supplement" is defined by Funk and Wagnalls Dictionary as follows:

"To make additions to; provide for what is lacking in; as, to supplement a book or budget."

From the definitions given above it would seem that it was not intended to limit the amending or supplementing of such appropriation measure to the transfer of one appropriation item to another. Each part of this sentence is as strong as the other and is not qualified by any of the other alternatives.

It is believed that the appropriation measure may be amended or supplemented or that a transfer may be made from one appropriation item to another whether such amendment or supplement or transfer was to a fund which was not included in the purposes of the original measure.

You are therefore advised that a council of a municipal corporation may under section 5649-3h of the General Code, amend or supplement the appropriation measure during the current year so as to include the purpose not provided for in the annual appropriation measure.

Respectfully,
C. C. CRABBE,
Attorney General.

3229.

TAXES AND TAXATION—WHERE AN EXTENSION OF TIME HAS BEEN GRANTED TO COMPLETE THE 1925 REAPPRAISEMENT SUCH EXTENSION AUTOMATICALLY EXTENDS THE TIME WITHIN WHICH THE BOARD OF REVISION IS REQUIRED TO PERFORM THE DUTIES REQUIRED BY SECTION 5605 OF THE GENERAL CODE.

SYLLABUS:

In the event an extension of time has been granted within which to complete the 1925 reappraisal required under section 5548, such extension automatically extended the time within which the duties required of the Board of Revision under section 5605 and those of the Tax Commission under section 5613, were required to be performed, and such reappraisal must necessarily be submitted to the Board of Revision which convened in 1925 and not the Board of Revision to be convened in 1926.

COLUMBUS, OHIO, March 30, 1926.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Your recent request for an opinion is as follows:

"Section 5548 G. C. as amended in 111 O. L., page 418, provides that the Tax Commission may, upon application of the auditor of any county and for good cause shown, extend the time in which the reassessment required to be made in the year 1925 shall be completed in said county.

"Question: If in the event of an extension of time, which in many instances has been given, does it also automatically extend the time relative to the duties required of the county board of revision under section 5605 G. C.

and those of the Tax Commission under section 5613 G. C., or will it be necessary to wait until the first Monday of July and the second Monday of September, 1926, respectively, before entries of their findings can be made of record."

That portion of the amendment to section 5548 necessary to be considered in connection with your inquiry is as follows:

"In the year 1925, and in every sixth year thereafter, it shall be the duty of the county auditor to assess all the real estate situate in the county; provided, that if the real property in any county or subdivision thereof has been reappraised in the years 1922, 1923, or 1924, and upon the application of the county auditor of said county the tax commission of Ohio finds that the real property in said county or subdivision thereof is appraised at its true value in money, then there shall be no general reassessment of property in said county or subdivision in the year 1925. The tax commission of Ohio may upon application of the auditor of any county and for good cause shown, extend the time in which the reassessment required to be made in the year 1925 shall be completed in said county."

It is apparent that, as the act did not take effect until the 20th day of July, 1925, the legislature realized that in many of the counties it would be impossible to complete the reassessment in 1925 in time to collect taxes on the reassessed valuations for the then current tax year. It therefore authorized the Tax Commission, for cause shown, to "extend the time in which the assessment required to be made in the year 1925 shall be completed in said county." There is no limitation in the act upon the length of time which the Commission might grant, but it is specifically provided that the extension may be made only as to the reassessment required to be made "in the year 1925." It excluded any power to grant an extension for the reassessment which is required to be made in the year 1931.

A reassessment is not complete until and unless the values have been laid before the Board of Revision as required by sections 5605 et seq., and until the abstract thereof is filed with the Tax Commission as provided in section 5612 and 5613, General Code. It is therefore quite apparent that the appraisements required by section 5548, as amended, are appraisements for the year 1925, and the extensions provided for, even though carried over into the year 1926, do not make the appraisement as one for the year 1926. It must therefore have been the intention of the General Assembly to have provided that the revision by the board of revision was of the board that convened on the 2nd Monday of June, 1925, and that the session of that board was necessarily prolonged for such time as was necessary to complete the 1925 reappraisement.

Answering your question specifically, it is my opinion that in the event an extension of time has been granted within which to complete the 1925 reappraisement required under section 5548, such extension automatically extends the time within which the duties required of the Board of Revision under section 5605, and those of the Tax Commission under section 5613, were required to be performed, and such reappraisement must necessarily be submitted to the Board of Revision which convened in 1925 and not the Board of Revision to be convened in 1926.

Respectfully,

C. C. CRABBE,
Attorney General.