5325.

APPROVAL—BONDS OF MILTON RURAL SCHOOL DISTRICT, MAHONING COUNTY, OHIO, \$1,500.00.

Columbus, Ohio, April 2, 1936.

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

5326.

APPROVAL — BONDS OF CUYAHOGA COUNTY, OHIO, \$15,000.00.

Columbus, Ohio, April 3, 1936.

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

5327.

DELINQUENT LANDS—PROCEDURE OF SALE WHERE LANDS DO NOT SELL FOR AMOUNT TO PAY TAXES, ASSESSMENTS, PENALTIES AND INTEREST.

SYLLABUS:

- 1. All lands which wave been forfeited to the state under the provisions of Section 5744, General Code, must be offered for sale pursuant to Section 5752, General Code, at which sale such lands may not be sold for less than the taxes, assessments, penalties and interest due thereon.
- 2. If such lands do not sell at such sale for an amount sufficient to pay the taxes, assessments, penalties and interest due thereon, they may then be sold under the provisions of Section 5755, General Code.
- 3. The sale of lands pursuant to Section 5755, General Code, may be had only if said lands, in the opinion of the county commissioners, are of less value than the amount of taxes, assessments, penalties and interest due thereon and then upon order of the county commissioners directed to the county auditor to offer said lands for sale at the next regular sale of forfeited lands.
 - 4. Such action may be taken only at the regular annual June session