portion of the county, nevertheless it is levied by the county, through its taxing authorities, and I am of the view that, within the meaning of section 2593, General Code, it is a county tax.

I am therefore of the opinion, that under this section, the auditor is limited in charging the omitted taxes against the properties in question to the tax chargeable for not more than the five next preceding years, unless such properties have changed ownership within said period in which event he would be limited to the tax chargeable since the last change of ownership.

I might add, in construing section 5573, General Code, providing for adding omitted property to the tax lists, which section contains the same limitation as does section 2593, General Code, it has been held that "change of ownership" means a change of ownership by a bona fide purchase and does not include change of ownership by inheritance or devise. *Scott* vs. *Raine,* 25 Bull. 154; *Shields* vs. *Gibson,* 1 C. C. (N. S.) 532.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4215.

APPROVAL, NOTES OF BUCHTEL VILLAGE SCHOOL DISTRICT, ATHENS COUNTY, OHIO—$1,800.00.

COLUMBUS. OHIO. March 31, 1932.

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

4216.

ELECTION LAW—PRIMARY—ELECTOR MAY NOT VOTE BALLOT OF DIFFERENT POLITICAL PARTY FROM PREVIOUS PRIMARY— MAY VOTE AT PRIMARY WHERE FAILED TO VOTE AT LAST GENERAL ELECTION.

SYLLABUS:
1. *An elector cannot vote the ballot of a different political party at the May,* 1932, *primary than of the one he voted in the August,* 1931, *primary.*

2. *A voter cannot be prohibited from voting at the May,* 1932, *primary because of the fact that he did not vote at the* 1930 *election.*

3. *A voter cannot be denied the right to have his name appear on the primary ballot because of the fact that he did not vote at the last general election held in even numbered years.*

COLUMBUS, OHIO, March 31, 1932.

HON. G. H. BIRRELL, *Prosecuting Attorney, Warren, Ohio.*

DEAR SIR:—I acknowledge receipt of your communication which reads in part as follows: