

An examination discloses all of said leases to be executed in proper legal form and I am returning the same herewith with my approval noted thereon as to form.

Respectfully,

GILBERT BETTMAN,
Attorney General.

903.

APPROVAL, BONDS OF MEDINA COUNTY—\$76,253.79.

COLUMBUS, OHIO, September 23, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

904.

APPROVAL, BONDS OF WESTERVILLE VILLAGE SCHOOL DISTRICT,
FRANKLIN COUNTY—\$54,000.00.

COLUMBUS, OHIO, September 23, 1929.

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

905.

TAXPAYER—MAKING COMPLAINT ON PROPERTY VALUATION—
COUNTY TREASURER MAY CHARGE PENALTY ON DIFFERENCE
BETWEEN WHAT WAS TENDERED AND VALUATION AS FINALLY
FIXED BY COURT.

SYLLABUS:

Where, during the pendency of successive proceedings filed by a taxpayer before the county board of revision and the tax commission and in the Common Pleas Court to secure a reduction in the assessed valuation of his property, such taxpayer tenders and pays to the county treasurer taxes on what the taxpayer contends is the correct valuation of such property, and thereafter the Common Pleas Court fixes and determines the valuation of such property at an amount of money in excess of that upon which taxes were tendered and paid, the county treasurer is authorized to collect the unpaid taxes upon such property based upon the difference between the determined valuation of the property and the valuation upon which taxes have been tendered and paid, and he is likewise authorized to collect from said taxpayer the penalty provided by law for the non-payment of taxes at the time required by law upon the difference