

remedy and the general scope of the legislation designed to effect it. See *Tracy v. Card*, 2 O. S. 431; *Lape v. Lape*, 99 O. S. 143, 149.

Amended Senate Bill 466 was passed at a special session so that, under Article III, section 8, Ohio Constitution, only legislation could be taken up as the governor called for by special message.

On November 14, 1935, in message number 22, the governor opened up the subject of a tax program for the bringing in of revenue for political subdivisions of the state. Prior to the enactment of Senate Bill 466, it was a well known fact that there were countless delinquent taxes in the various counties that it was desired to collect, so as not to require unnecessary additional taxes. Amended Senate Bill 466 was enacted to stimulate the collection of this vast amount of delinquent taxes, and the construction of the subject matter of section 3 of the act should therefore have an interpretation that confines the meaning of such subject matter solely to the collection of delinquent taxes.

I am therefore of the opinion, in answer to your question, that the provisions of section 3 of Amended Senate Bill 466 (section 5704-2, General Code) do not refer to all sheriffs' sales, foreclosure and otherwise, but merely to tax sales as set forth in such amended Senate Bill No. 466.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6349.

APPROVAL—BONDS OF QUAKER CITY, GUERNSEY COUNTY, OHIO, \$10,000.00.

COLUMBUS, OHIO, November 16, 1936.

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

6350.

APPROVAL—BONDS OF MASSILLON CITY SCHOOL DISTRICT, STARK COUNTY, OHIO, \$74,500.00.

COLUMBUS, OHIO, November 16, 1936.

Industrial Commission of Ohio, Columbus, Ohio.