

3014.

APPROVAL, BONDS OF CITY OF SPRINGFIELD, CLARK COUNTY,
OHIO—\$25,000.00.

COLUMBUS, OHIO, August 8, 1934.

Industrial Commission of Ohio, Columbus, Ohio.

3015.

SHERIFF—MAY EMPLOY AMENDED SENATE BILL NO. 23 WHEN OR-
DERED BY COURT TO PAY TAXES AND ASSESSMENTS FROM
PROCEEDS OF FORECLOSURE SALE.

SYLLABUS:

Where ordered by the court in a foreclosure proceeding to pay the taxes and assessments from the proceeds of a sale, a sheriff may avail himself of the provisions of Amended Senate Bill No. 23, enacted at the second special session of the 90th General Assembly.

COLUMBUS, OHIO, August 9, 1934.

HON. L. ASHLEY PELTON, *Prosecuting Attorney, Medina, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion, which reads in part as follows:

“Our County Treasurer has inquired of me as to whether or not he is permitted to remit penalties to the Sheriff in foreclosure cases since Amended Senate Bill No. 42 has been recently amended, now being Amended Senate Bill No. 23, passed in April.

I recall that under the former bill you rendered an official opinion stating that penalties could not be remitted by the Treasurer in such cases, inasmuch as the Sheriff was not such a person charged with the taxes and assessments, according to the intent of the Legislature when they enacted the bill. I note that the latest bill, being Amended Senate Bill No. 23, specifically says ‘Any person, firm or corporation charged with or legally authorized or required by law or decree of court’, which would apparently include the Sheriff in a foreclosure action, as he is required to pay the taxes, by decree of the court.

Will you kindly advise me as to whether or not I am correct in my assertion? * * *

As pointed out in your letter, this office in an opinion to be found in Opinions of the Attorney General for 1933, Volume II, page 1205, held as disclosed by the first branch of the syllabus: