

opinion reported in O. A. G., 1937, Vol. II, Page 1441, in which it was said :

“It is, of course, recognized that Section 5704, General Code, placed a mandatory duty upon the auditor to publish the delinquent list last December when it was ready and publication not having been made, as a matter of law that mandatory duty still exists. \* \* \*”

Specifically answering your question, it is my opinion, for the reasons above stated :

Where after the August settlement of taxes the county auditor is engaged in making and certifying a list of all the delinquent lands in his county, which list is not completed until the following July, it is his duty to certify such list immediately upon its completion and to cause such list to be published as provided in Section 5704, General Code.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

890.

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BONDS — CHAGRIN FALLS VILLAGE SCHOOL DISTRICT,  
CUYAHOGA COUNTY, \$90,000.00.

COLUMBUS, OHIO, July 17, 1939.

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

GENTLEMEN :

RE: Bonds of Chagrin Falls Village School District,  
Cuyahoga Count, Ohio, \$90,000.00.

The above purchase of bonds appears to be part of a \$190,000 issue of building and equipment bonds of the above school district dated November 1, 1938. The transcript relative to this issue was approved by this office in an opinion rendered to the Board under date of December 1, 1938, being Opinion No. 3315.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said village school district.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*