

1917.

PUBLICATION—DELINQUENT LANDS—METHOD OF PUBLICATION IN COUNTIES OF LESS THAN THREE HUNDRED THOUSAND—OPINION NO. 133, FEBRUARY 13, 1933, REVERSED—(STATE EX REL. BELT VS. MASON, AUD., SUPREME COURT OF OHIO, NOVEMBER 22, 1933).

COLUMBUS, OHIO, November 27, 1933.

HON. HOWARD D. BARNES, *Prosecuting Attorney, Wilmington, Ohio.*

DEAR SIR:—Since the rendition of my opinion No. 133, addressed to you under date of February 13, 1933, my attention has been directed to the case of *State, ex rel. Belt vs. Mason, Auditor*, decided by the Court of Appeals of Perry County in June, 1933, the syllabus of which is as follows:

“1. Publication of county’s delinquent tax list by county auditor held not mandatory, word ‘shall’ in statute providing that county auditor shall cause list of delinquent taxes to be published being directory. (Gen. Code, sect. 5704 (114 Ohio Laws, page 831)).

2. Taxpayer held not entitled to mandamus compelling county auditor to publish county delinquent tax list, statute requiring such publication not being mandatory (Gen. Code, sect. 5704, 5704b (114 Ohio Laws, pp. 831, 842, sect. 4).”

This judgment was affirmed by the Supreme Court November 22, 1933, overruling Opinion No. 133 mentioned above.

This office has adopted the policy of officially overruling opinions which are reversed by the Supreme Court during the year in which they were rendered, in order that the published opinions for a given year may be to this extent accurate for reference use.

Respectfully,

JOHN W. BRICKER,
Attorney General.

1918.

APPROVAL, BONDS OF TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO—\$15,000.00.

COLUMBUS, OHIO, November 28, 1933.

Industrial Commission of Ohio, Columbus, Ohio.