

437.

APPROVAL—BONDS OF WAYNE RURAL SCHOOL DISTRICT,
WAYNE COUNTY, OHIO, \$25,000.00, (Unlimited).

COLUMBUS, OHIO, April 12, 1937.

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

GENTLEMEN :

RE: Bonds of Wayne Rural School Dist., Wayne
County, Ohio, \$25,000.00, (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of building bonds dated December 1, 1936, bearing interest at the rate of 3% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

438.

APPROVAL—BONDS OF VILLAGE OF PROSPECT, MARION
COUNTY, OHIO, \$5,500.00.

COLUMBUS, OHIO, April 12, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN :

RE: Bonds of Village of Prospect, Marion County,
Ohio, \$5,500.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of property purchase bonds dated April 1, 1937, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

439.

DELINQUENT TAXES, LIEN OF STATE ATTACHES, WHEN—
DELINQUENT LIST—CERTIFICATION BY COUNTY AUDI-
TOR, WHEN—FORECLOSURE OF TAX LIEN, WHEN—
PUBLICATION MANDATORY.

SYLLABUS:

1. *The lien of the state for delinquent taxes attaches at the time of the August settlement next preceding the certification of the delinquent list by the county auditor to the county treasurer as provided by Section 5704, General Code.*
2. *The county auditor has no authority to make and deliver delinquent land certificates to the prosecuting attorney until after the expiration of three years after such certification. Section 5718, General Code.*
3. *Such certificate is a badge of authority to the prosecuting attorney to institute proceedings to foreclose the lien for delinquent taxes and without which he cannot proceed. After receipt of such certificate he should proceed within nine months to foreclose the lien, as provided by Section 5718-3, General Code.*
4. *The publication of the delinquent list is made mandatory by force of Section 5704, General Code, and must be strictly followed.*

COLUMBUS, OHIO, April 12, 1937.

HON. LESTER S. REID, *Prosecuting Attorney, Chillicothe, Ohio.*

DEAR SIR: I am in receipt of your communication of recent date as follows:

“It is now mandatory by Section 5704 (Eff. Oct. 26, 1936) upon the county auditor to twice publish the delinquent land list within sixty days after delivery of the duplicate to the county treasurer, after having first published two display notices of the forthcoming delinquent land list publications. Formerly,