

1337.

APPROVAL, NOTES OF SENECA RURAL SCHOOL DISTRICT, NOBLE COUNTY, OHIO—\$3,575.00.

COLUMBUS, OHIO, August 4, 1933.

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

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1338.

APPROVAL, BONDS OF VILLAGE OF BAY, CUYAHOGA COUNTY, OHIO—\$5,000.00.

COLUMBUS, OHIO, August 4, 1933.

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

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1339.

DELINQUENT TAXES—AMENDED SENATE BILL NO. 42—APPLICABLE ONLY TO REAL PROPERTY—COUNTY TREASURER NOT AUTHORIZED THEREUNDER TO ACCEPT PROCEEDS OF FORECLOSURE SALE BY SHERIFF AS DELINQUENT TAXES AND NOT AUTHORIZED TO REMIT PENALTIES WHEN.

**SYLLABUS:**

1. *Am. S. B. No. 42, enacted by the 90th General Assembly does not authorize the county treasurer to accept from the sheriff out of the proceeds of a sale in foreclosure of a mortgage, the principal amount of taxes and assessments delinquent prior to the August 1932 settlement with the amount of the current taxes and thereupon to remit the penalties remaining unpaid. The sum of money so to be received by the county treasurer should be determined pursuant to the provisions of Section 5692, General Code.*

2. *Such Am. S. B. No. 42 only extends its provisions to those persons who are charged with real property taxes, their legal representatives or those persons who have been legally authorized pursuant to the provisions of Section 5682, General Code, to pay taxes in behalf of the owner.*

3. *The provisions of such Am. S. B. No. 42 authorize the county treasurer to accept the payment of any taxes and assessments charged on the tax list and duplicate without certain penalties, when the provisions of such act have been properly*