

errors of bad faith and those of bad judgment. If, then, any advantage is to be gained in the correction of an error resulting from bad faith, it must be because of the impression made upon the correcting authority. Under authority of section 5579, General Code, county auditors are made the chief assessing officers of their respective counties and are required to list and value real property for taxation under the direction and supervision of the Department of Taxation. The means and methods of fixing real estate values have been provided by rules of the Department of Taxation. The duty imposed upon county auditors to revalue lands under section 5548-1, supra, is not discretionary. It is the auditor's duty to have all properties on the tax list and duplicate appraised at their true value in money. He is given no latitude as to the manner of the performance of his duty other than to use his discretion in fixing the actual value. Should he find any property to be changed in value, or not on the duplicate at its true value, under section 5548-1, it becomes his duty to determine its true value. He has no discretion or alternative. He must follow the steps set out in this section. He cannot be swayed by sentiment. Bad faith or bad judgment on the part of the appraiser is not material. His duty is to correct the duplicate.

In answer to your last question, it is therefore my opinion that under section 5548-1, supra, in any year after the year in which an appraisal has been made, if the county auditor finds that any parcel of real estate is not on the tax list and duplicate at its true value in money, and proceeds to revalue such parcel, his authority and duties in making such a revaluation are the same regardless of whether such error resulted from bad faith or bad judgment on the part of an appraiser.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1412.

LEASE—OFFICE SPACE, STATE WITH WILL P. STEPHENSON, 3 ROOMS, BUILDING, NORTHWEST CORNER INLOT 52, WEST UNION, ADAMS COUNTY, USE, DIVISION OF AID FOR THE AGED.

COLUMBUS, OHIO, November 13, 1939.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain lease executed by Will P. Stephenson of West Union, Ohio, and the State of Ohio, acting by and through you as Director of the Department of Public Works, for the Division of Aid for the Aged in

the Department of Public Welfare for the rental of certain premises described as follows:

One (1) story building, consisting of three (3) rooms, north-west corner of In-lot 52 in the Village of West Union, Adams County, Ohio.

By this lease, which is one for the period commencing October 15, 1939, and ending on December 31, 1940, there are leased the above described premises for the use and occupancy of the Division of Aid for the Aged at the rental price of \$15.00 each and every month during said term.

This lease has been properly executed by Will P. Stephenson. I likewise find that the lease and the provisions thereof are in proper form.

This lease is accompanied by contract encumbrance record No. 67 which has been executed in due form and which shows that there are unencumbered balances in the appropriation account sufficient in amount to pay the monthly rental under this lease for the October, 1939, period. This is a sufficient compliance with the provisions of Section 2288-2, General Code. This lease is accordingly approved by me, and the same is herewith returned to you.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1413.

BONDS—CITY OF CLEVELAND, CUYAHOGA COUNTY, \$2,000.

COLUMBUS, OHIO, November 13, 1939.

Retirement Board, School Employes Retirement System, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of the City of Cleveland, Cuyahoga County, Ohio, \$2,000. (Unlimited.)

The above purchase of bonds appears to be part of a \$2,500,000 issue of stadium bonds of the above city dated February 1, 1929. The transcript relative to this issue was approved by this office in an opinion rendered to the State Teachers Retirement Board under date of August 18, 1938, being Opinion No. 2849.

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

Respectfully,

THOMAS J. HERBERT,
Attorney General.