

Your attention is invited to Section 3490, General Code, entitled "Medical relief of poor in townships or corporations" and to Sections 3411 to 3414, inclusive, and Sections 4021 to 4035, inclusive, which respectively permit townships and municipalities to levy a tax not to exceed one mill on each dollar of the taxable property in the township or municipality for such purpose and to agree with a corporation organized for charitable purposes for the erection and management of a hospital suitably located for the treatment of the sick and disabled of such township or municipality.

In this connection your attention is invited to an opinion of this department reported at page 1177 of the Opinions of the Attorney General for 1920, which sets forth at length the law with reference to the respective duties of the county and the township in caring for the indigent poor.

Respectfully,
EDWARD C. TURNER,
Attorney General.

227.

APPROVAL, BONDS OF DELHI TOWNSHIP RURAL SCHOOL DISTRICT,
HAMILTON COUNTY, OHIO—\$4,200.00

COLUMBUS, OHIO, March 23, 1927.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

228.

TAXPAYER—MUST AVAIL HIMSELF OF REDUCTION REMEDIES AND
APPEAL JUDGMENT—IF NOT, EXECUTION MAY BE TAKEN
AGAINST HIS EQUITIES.

SYLLABUS:

Where a taxpayer fails to avail himself of the administrative remedies provided by statute for having the valuation of property reduced, and fails to appeal from a judgment for delinquent taxes, or to prosecute error thereon, he can not invalidate said judgment on the ground of excessive valuation of property. Proceedings in aid of execution may be taken to subject equities of said taxpayer to satisfy said judgment.

COLUMBUS, OHIO, March 23, 1927.

HON. FRANK F. COPE, *Prosecuting Attorney, Carrollton, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication in which you request my opinion on the following statement of facts:

"We have, in this county, delinquent taxes on the O. & P. Coal Company property due the county, in the amount of approximately \$20,000.00, dating back to about 1919, consisting of several definite pieces of property and various