

cannot now be made by the Willard Board of Education to apply to the 1935 tax duplicate simply because there is no authority for allowing such a levy to be made at this date.

If the levy was actually made and the county auditor for some reason or other failed to extend it on the duplicate for collection in time that it might be included for collection with the first half year's collection of taxes it might now, in my opinion, be put on at this time and the entire levy collected at the time of collecting the second half year's collection of taxes. *State ex rel. vs. Roose, Auditor*, 90 O. S., 345.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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4560.

DISAPPROVAL, ARTICLES OF INCORPORATION OF THE  
GERMAN AMERICAN AID SOCIETY OF AKRON, OHIO.

COLUMBUS, OHIO, August 20, 1935.

HON. GEORGE S. MYERS, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I acknowledge receipt of the articles of incorporation of the German American Mutual Aid Society of Akron. The purpose of this corporation, as designated in the articles, is "mutual support in case of sickness and death".

Since there is nothing in the articles which brings this society within any of the exemptions of the insurance laws of Ohio, it will be necessary for the society to comply with those laws unless, of course, articles are submitted which do bring it within such exemptions. I am therefore returning said articles to you without my approval.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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4561.

APPROVAL, NOTES OF JEFFERSON TOWNSHIP RURAL  
SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO, \$8,040.00.

COLUMBUS, OHIO, August 20, 1935.

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