

above quoted, the delinquent tax list and duplicate which the county auditor is required to prepare under the provisions of Section 5694, General Code, as amended, is to include the amount of delinquent taxes charged on the delinquent personal tax list and duplicate for the year 1931, indicates quite conclusively that the delinquent tax list provided for by Section 5694, General Code, as amended, is to be prepared and filed by the county auditor subsequent to the year 1931.

Furthermore, the very language of Section 5694, General Code, as amended, indicates that the provisions of this section were enacted in furtherance of the peculiar scheme of personal property taxation provided for by Amended Senate Bill No. 323, which act in Section 5 thereof provides "The first assessment of taxable property of the kinds and classes mentioned in this act shall take place in the year 1932 at the times and in the manner provided in this act." Without attempting any detailed discussion of the scheme of personal property taxation comprehensively provided for by said Amended Senate Bill No. 323, it is sufficient to note that under the provisions of this act some classes of personal property are required to be listed for taxation which were not taxable under the prior law; while, on the other hand, other classes of personal property which have heretofore been required to be listed for taxation are not taxable under the new law. It follows from this that the delinquent personal property tax list which the auditor is required to prepare under the provisions of Section 5694, General Code, as amended, will necessarily be different from that prepared by him under the former provisions of said section.

On the considerations above noted, as well as for the obvious reason that no October settlement with respect to the collection of any class of personal property is provided for in the year 1931, I am quite clearly of the opinion that the county auditor is not required or authorized to prepare in the year 1931 the delinquent tax lists provided for by Section 5694, General Code, as amended in Amended Senate Bill No. 326, and that he is not required to file a duplicate of this or any other tax list with the county recorder on the first day of December in said year 1931. Or, answering your questions more specifically, I am of the opinion that the delinquent tax list to be prepared by the county auditor under the provisions of said section, as amended, is not to be prepared by him until after the October settlement in 1932, and that the duplicates of such delinquent tax list are, under the provisions of said section, to be first filed with the county treasurer and the county recorder, respectively, on the first day of December, 1932.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3768.

APPROVAL, BONDS OF VILLAGE OF UNIVERSITY HEIGHTS, CUYA-HOGA COUNTY, OHIO—\$6,000.00.

COLUMBUS, OHIO, November 17, 1931.

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