

1022.

APPROVAL, BONDS OF BLUFFTON VILLAGE SCHOOL DISTRICT, ALLEN COUNTY, \$15,815.23, TO FUND CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, December 20, 1923.

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

1023.

DELINQUENT TAXES—DEPUTY COUNTY TREASURER MAY NOT BE EMPLOYED BY COUNTY TREASURER AS COLLECTOR OF DELINQUENT PERSONAL TAXES—WHEN DELINQUENT LIST SHOULD BE READ.

SYLLABUS:

A deputy county treasurer may not legally be employed by the county treasurer as a collector of delinquent personal taxes.

If the delinquent list is not publicly read in the presence of the county commissioners, they may not legally authorize the county treasurer to employ collectors.

If the delinquent list is read at a session other than the September session, the county commissioners may legally authorize the treasurer to employ collectors.

COLUMBUS, OHIO, December 22, 1923.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Acknowledgment is hereby made of your recent communication which reads as follows:

“You are respectfully requested to furnish this department with your written opinion upon the following questions:

Question 1: May a deputy treasurer be legally employed by the county treasurer as a collector of delinquent personal taxes when such treasurer is authorized by the county commissioners to employ delinquent tax collectors under the provisions of section 5696 G. C., and may such deputy receive his regular salary as a deputy treasurer and also a percentage upon the delinquent personal taxes collected under such employment?

Question 2: Section 5696 G. C. requires the county commissioners at each September session to cause the list of persons delinquent on the payment of personal property tax to be publicly read, if this list is publicly read by the county treasurer but not in the presence of the county commissioners, may the county commissioners legally authorize the county treasurer to employ collectors?