

It is my opinion that, in sensible practical application, the date which should be inserted in the affidavit is the last required listing date, prior to the submission of said affidavit, for taxation of property in this state. The statute provides that the form used shall be "substantially" as therein set forth.

Respectfully,
JOHN W. BRICKER,
Attorney General.

4263.

APPROVAL, BONDS OF TWIN RURAL SCHOOL DISTRICT, ROSS COUNTY,
OHIO, \$38,800.00 (UNLIMITED).

COLUMBUS, OHIO, May 14, 1935.

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

4264.

APPROVAL, BONDS OF RUSHSYLVANA VILLAGE SCHOOL DISTRICT, LO-
GAN COUNTY, OHIO, \$74,000.00 (UNLIMITED)

COLUMBUS, OHIO, May 14, 1935.

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

4265.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS
RESIDENT DISTRICT DEPUTY DIRECTOR OF HIGHWAYS—GROVER C.
SMITH.

COLUMBUS, OHIO, May 14, 1935.

HON. JOHN JASTER, JR., *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a bond, in the penal sum of \$5,000.00, with surety as indicated, to cover the faithful performance of the duties of the official as hereinafter named:

Grover C. Smith, Resident District Deputy Director in Noble County—
American Surety Company of New York.

Said bond has undoubtedly been executed pursuant to the provisions of sections 1133 and 1182-3, General Code. Such sections provide, in so far as pertinent here:

Sec. 1183.

“ * * * Such resident district deputy directors shall * * * give bond in the sum of five thousand dollars. * * * ”

Sec. 1182-3.

" * * * All bonds hereinbefore provided for shall be conditioned upon the faithful discharge of the duties of their respective positions, and such bonds * * * shall be approved as to the sufficiency of the sureties by the director, and as to legality and form by the attorney general, and be deposited with the secretary of state."

Finding said bond to have been properly executed in accordance with the foregoing sections, I have accordingly approved the same as to form, and return it herewith.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4266.

APPROVAL, SUPPLEMENTAL RESOLUTION COVERING HIGHWAY IMPROVEMENT IN RICHLAND COUNTY.

COLUMBUS, OHIO, May 16, 1935.

HON. JOHN J. JASTER, JR., *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted Supplemental Resolution covering extra work on Section "Shelby Bridge", S. H. 436, Richland County.

Finding said resolution in proper legal form, I have endorsed my approval thereon and return the same herewith.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4267.

COUNTY AUDITOR—DUTY TO EXTEND TAX LEVY AUTHORIZED BY ELECTION PURSUANT TO AMENDED S. B. #46, 91st GENERAL ASSEMBLY ON GENERAL TAX DUPLICATE.

SYLLABUS:

1. *When a favorable vote is had on the question of making tax levies within a subdivision outside of constitutional limitations, by authority of Amended Senate Bill No. 97 of the second special session of the 90th General Assembly as amended by Amended Senate Bill No. 46 of the 91st General Assembly, the taxing authority of the subdivision is authorized to make the levy at the rate so authorized or at any lesser rate, or to make no levy at all, if it should be determined that no levy is necessary.*

2. *It is the duty of a county auditor to extend tax levies made by authority of an election held in pursuance of Amended Senate Bill No. 97 of the second special session of the 90th General Assembly as amended by Amended Senate Bill No. 46 of the 91st General Assembly, on the regular 1934 general tax duplicate for real property and public utilities taxes for collection with the first half year's collection of those taxes, if it may be reasonably done. Otherwise, all those taxes should be collected with the collection of the second half year's collection of the taxes levied on the said duplicate.*