

949.

APPROVAL—BONDS OF VILLAGE OF SOUTH EUCLID,
CUYAHOGA COUNTY, OHIO, \$156,041.12.

COLUMBUS, OHIO, July 30, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Village of South Euclid, Cuyahoga
County, Ohio, \$156,041.12.

The above purchase of bonds appears to be part of an issue of bonds of the above village dated October 1, 1936. The transcript relative to this issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of June 15, 1937, being Opinion No. 739.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

950.

APPROVAL—BONDS OF CITY OF GRANDVIEW, FRANKLIN
COUNTY, OHIO, \$1,000.00 (Limited).

COLUMBUS, OHIO, July 31, 1937.

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

GENTLEMEN:

RE: Bonds of City of Grandview, Franklin County,
Ohio, \$1,000.00 (Limited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of water main extension bonds dated July 1, 1937, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds

issued under these proceedings constitute a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

951.

COUNTY AUDITOR MAY ISSUE CERTIFICATE DEDUCTING
PART OF ASSESSMENT, WHEN—ERRONEOUS CHARGES
—COUNTY TREASURER—ADDITION OF CHARGES OMIT-
TED THROUGH CLERICAL ERROR.

SYLLABUS:

1. *If the county auditor is satisfied that any tax or assessment or any part thereof, included in the duplicate furnished to the county treasurer for collection, has been erroneously charged, such county auditor, under the authority of Section 2589 of the General Code, may give to the person so charged a certificate to that effect, which certificate, upon presentation to the county treasurer, shall authorize the county treasurer to deduct the amount of such tax or assessment erroneously charged from such tax or assessment entered upon the tax duplicate.*

2. *The county auditor is authorized under Section 2593 and 5573 of the General Code, to charge or add the correct amount of tax, omitted through clerical error, against a particular lot or parcel of land, in question, on the tax list or duplicate, when he is satisfied that such charge should have been made; provided, however, that no omitted taxes for the preceding years shall be chargeable for a period exceeding five years, and further that if there has been a change of ownership of said lot or parcel of land at any time within the immediately preceding five year period that only the taxes chargeable since the last change of ownership shall be properly chargeable against said premises.*

COLUMBUS, OHIO, August 2, 1937.

HON. D. H. JACKMAN, *Prosecuting Attorney, Madison County, London, OHIO.*

DEAR SIR: This will acknowledge receipt of your letter of recent date, which reads as follows:

“We desire your official opinion in connection with the following problem: