

"A municipality may not demand and receive an advance of taxes under Section 2692, General Code, for the purpose of paying operating expenses for the preceding fiscal half year."

You also mention Section 2571, General Code. Said section is not applicable in answering your question, as it is special in its nature, applying only to counties and to the particular situation provided for therein.

It is therefore my opinion that after the August settlement between the county auditor and treasurer, taxes collected on the delinquent list are carried into the February settlement, and advancements under the provisions of Section 2692, General Code, may not be made thereon previous to January first.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

1327.

APPROVAL, LEASE TO ROOMS IN COLUMBUS, OHIO, FOR USE OF THE DEPARTMENT OF PUBLIC WELFARE, COMMISSION FOR THE BLIND.

COLUMBUS, OHIO, December 3, 1927.

HON. GEORGE F. SCHLESINGER, *Director of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and opinion a lease between The Joyce Building Realty Company and The Department of Public Welfare, Commission for the Blind, State of Ohio, covering the West or rear 95 feet, more or less, of the third floor of the Joyce Realty Building, located at the Southwest corner of Chestnut and High streets, Columbus, Ohio, for the term of one year, one month and ten days, beginning November 20, 1927, and ending December 31, 1928, at a stipulated rental of two thousand (\$2,000.00) dollars for the term of said lease.

I note that the lease is signed "The Joyce Bldg. Realty Company, By Zinn & Robbins, Attorneys in Fact."

You have submitted a copy of a Power of Attorney dated March 15, 1922, wherein The Joyce Building Realty Company constitutes and appoints Zinn & Robbins to negotiate, execute, acknowledge and deliver for it leases upon all the storerooms and upper floors in The Joyce Realty Building.

You have also submitted an encumbrance estimate dated November 13, 1927, bearing number 1271, covering the sum of two hundred (\$200.00) dollars, to cover the rental on the above described property for the period from November 20th to December 31, 1927.

The encumbrance estimate bears the certificate of the Director of Finance under date of December 2, 1927, to the effect that there are unencumbered balances legally appropriated sufficient to pay the above item.

Upon examination of said lease and the other papers submitted therewith, I am of the opinion that the same are in proper legal form and therefore approve the same.

I am returning herewith the lease, encumbrance estimate, power of attorney and other papers submitted in this connection.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*