

to "The Ohio State Association of Boards of Education" even though some incidental benefit might accrue to the schools of the district by way of the receipt of the association's magazine and bulletins.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

4330.

APPROVAL, BONDS OF NEW WATERFORD VILLAGE SCHOOL DISTRICT,
 COLUMBIANA COUNTY, OHIO, \$4,050.00 (UNLIMITED).

COLUMBUS, OHIO, June 11, 1935.

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

4331.

APPROVAL, BONDS OF CITY OF TOLEDO, LUCAS COUNTY, OHIO, \$100,-
 000.00.

COLUMBUS, OHIO, June 11, 1935.

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

4332.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS
 RESIDENT DIVISION DEPUTY DIRECTOR OF HIGHWAYS—FRANK W.
 TURNER.

COLUMBUS, OHIO, June 11, 1935.

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

DEAR SIR:—You have submitted for my consideration a bond in the penal sum of Five Thousand Dollars (\$5,000.00) conditioned for the faithful performance of the duties of the principal as Resident Division Deputy Director in Division No. 6, as follows:

Name	Division	Surety
Frank W. Turner	No. 6	The Fidelity and Casualty Company of New York

The above mentioned bond is undoubtedly executed pursuant to the provisions of Sections 1182 and 1182-3, General Code, which provide, so far as pertinent, as follows:

"Sec. 1182. * * Each of said resident division deputy directors * * shall serve during the pleasure of the director. Each division deputy director shall give bond in the sum of five thousand dollars, conditioned for the faithful performance of his duties with sureties to the approval of the state highway director. * *"

"Sec. 1182-2. 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 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 statutory provisions, I hereby approve same as to form, and have endorsed my approval thereon. Such bond is returned herewith.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

4333.

TAX AND TAXATION—AUTHORITY OF COUNTY TREASURER TO COLLECT PENALTY WHERE TAXPAYER TENDERS MONEY WITHOUT NOTICE OF DELINQUENCY DATE.

SYLLABUS:

Where a county treasurer keeps his books open for the receipt of real property taxes after the expiration date of the extended time affixed by the Tax Commission of Ohio for the payment of such taxes for the first half of the current year, and before the county treasurer has made his settlement with the county auditor with respect to taxes paid and collected during such tax collection period, such county treasurer may not legally require of a person who tenders to him the taxes then due and payable on real property owned by the taxpayer the payment of a penalty on such taxes. And if thereafter at the time the settlement is made between the county auditor and the county treasurer a penalty is entered with respect to such taxes by reason of the refusal of the taxpayer to pay the penalty at the time he tendered his taxes to the county treasurer and the refusal of the county treasurer to accept such taxes without the penalty, such penalty should be abated by the county auditor under the authority conferred upon him by section 2588, General Code, and if such penalty is not so abated the same may be remitted by the Tax Commission of Ohio under the authority conferred upon it by section 5624-10, General Code.

COLUMBUS, OHIO, June 11, 1935.

HON. CARLOS M. RIECKER, *Prosecuting Attorney, McConnellsville, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication in which you request my opinion upon a question stated in your communication as follows:

"A owns real estate in this County, subject to taxation: He was ready to pay the taxes thereon December 20, 1934. The delivery of Duplicates not be-