

3119.

APPROVAL, BONDS OF LAWRENCE TOWNSHIP RURAL SCHOOL DISTRICT,
STARK COUNTY, OHIO—\$43,000.00.

COLUMBUS, OHIO, April 3, 1931.

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

3120.

APPROVAL, BONDS OF SALT ROCK TOWNSHIP, MARION COUNTY, OHIO—
—\$1,000.00.

COLUMBUS, OHIO, April 3, 1931.

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

3121.

APPROVAL, BONDS OF GRAND TOWNSHIP, MARION COUNTY, OHIO—
\$4,100.00.

COLUMBUS, OHIO, April 3, 1931.

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

3122.

ADMINISTRATOR OF AN ESTATE—DESIRING TO PAY TAXES ON PROP-
ERTY OF ESTATE, IN ORDER TO FILE FINAL ACCOUNT AND RECEIVE
DISCHARGE, BEFORE TAX DUPLICATE MADE UP—WHEN PAYMENT
OF SUCH TAXES INTO COUNTY TREASURY BY DRAFT OR PAY-IN
ORDER OF AUDITOR PERMITTED.

SYLLABUS:

Where an executor or administrator of the estate of a deceased person who lists the property of said estate for taxes in the manner provided by Sections 5370 and 5372-1, General Code, desires to pay the taxes on the property so listed in order to file his final account and receive his discharge as such executor or administrator, before the tax duplicate for the current year is made up by the county auditor and transmitted by him to the county treasurer, he may, if the amount of such taxes can be ascertained, pay the same into the county treasury on a draft or pay-in order issued by the county auditor in the manner provided by Sections 2567 and 2645, General Code.

COLUMBUS, OHIO, April 6, 1931.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—You have submitted for my opinion a question which is stated in