

ing taxes are construed strictly in favor of the taxpayer. An unbroken chain of authorities might be cited, not only from the courts of this state but from others as well, in support of the proposition that laws levying a tax are to be strictly construed against the government and in favor of the taxpayer. See *Straub vs. Hilker*, 24 O. App. 90; *Caldwell vs. State*, 115 O. S. 458, 460; *Cassidy vs. Ellerhorst*, 110 O. S. 535; *United States vs. Merriam*, 263 U. S. 179; *Crooks vs. Harrelson*, 282 U. S. 55; *Partington vs. Attorney General*, L. R. 4 H. L. 100, 122; *United States vs. Maryland Casualty Co.*, 49 Fed., 2d, 556. As stated in the first syllabus of *Straub vs. Hilker*, *supra*:

"All taxes are statutory, and method of collection and enforcement, being part of statute, must be followed."

The Attorney General in such opinion then observes that there is no statute existing granting authority to a city to certify water rents to the county auditor to be spread upon the tax list and duplicate of real property taxes and collected as real estate taxes, therefore none exists.

It should be borne in mind that the county treasurer has no power, right or duty to collect any moneys except such powers or rights as are granted by the legislature or such duties so imposed. *Hull vs. Alexander, Treas.*, 69 O. S., 75; *Board of County Commissioners vs. Arnold*, 65 O. S. 479; *Insurance Company vs. Ginder*, 114 O. S. 52. It might likewise be said that the county auditor has no duty, power or authority to place any items upon the tax duplicate other than those for which authority is granted by the legislature.

Authority is specifically granted to a city to collect water rents. (Section 3958 G. C.) No specific authority is granted to the county auditor and county treasurer to make such collections. I am therefore of the opinion that the opinions of my predecessors should be followed.

Specifically answering your inquiry it is my opinion that:

There are no statutes in Ohio authorizing either a city to certify its delinquent water rental accounts to the county auditor to be collected in the manner of real estate taxes, nor is there any language authorizing a county auditor to enter such rental accounts upon the tax list and duplicate of real estate taxes when so certified.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2637.

APPROVAL—BONDS OF CITY OF GIRARD, TRUMBULL COUNTY,
OHIO, \$2,025.00.

COLUMBUS, OHIO, May 11, 1934.

Industrial Commission of Ohio, Columbus, Ohio.