

1257.

APPROVAL, NOTES OF McARTHUR-HUNTSVILLE VILLAGE SCHOOL DISTRICT, LOGAN COUNTY, OHIO—\$8,978.00.

COLUMBUS, OHIO, August 1, 1933.

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

1258.

APPROVAL, NOTES OF PERRY RURAL SCHOOL DISTRICT, LOGAN COUNTY, OHIO—\$6,556.00.

COLUMBUS, OHIO, August 1, 1933.

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

1259.

APPROVAL, NOTES OF WEST LIBERTY VILLAGE SCHOOL DISTRICT, LOGAN COUNTY, OHIO—\$2,513.00.

COLUMBUS, OHIO, August 1, 1933.

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

1260.

TAXPAYER—NOT ENTITLED TO REFUNDER OF PENALTY ON REAL ESTATE TAXES WHEN.

SYLLABUS:

Where a taxpayer fails to pay his real property taxes for the first half of the year 1932 on or before December 20, 1932, or thereafter during the extended time for the payment of such taxes, and thereby incurs the ten per cent penalty prescribed by section 5678, General Code, with respect to such taxes, and thereafter on or prior to June 20, 1933, or afterward prior to the effective date of House Bill No. 663, such taxpayer pays his taxes for the last half of the year 1932 as well as the taxes for the first half of said year and the penalty thereon, he is not entitled to a refunder of the penalty on the taxes for the first half of the year 1932 thus paid by him.

Where a taxpayer fails to pay his taxes for the first half of the year 1932 and thereby incurs the ten per cent penalty with respect to such taxes provided for by