

2952.

## APPROVAL, BONDS OF BELMONT COUNTY—\$172,479.56.

COLUMBUS, OHIO, November 30, 1928.

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

2953.

TAX AND TAXATION—SPECIAL ASSESSMENTS NOT TENDERED—  
DUTY OF COUNTY TREASURER TO ACCEPT GENERAL TAXES.

## SYLLABUS:

*While it is the duty of the county treasurer to proceed in the same manner and at the same time to collect both general taxes and special assessments, it is not the duty of said treasurer to refuse to accept payment of the general taxes when tendered even though at the same time there are due and payable special assessments, the payment of which is not tendered.*

COLUMBUS, OHIO, November 30, 1928.

HON. HARRY B. REESE, *Prosecuting Attorney, Wellston, Ohio.*

DEAR SIR:—In your recent communication you request my opinion as follows:

“Special assessments have been made in the City of Wellston and bonds of the corporation have been issued in anticipation of the collection thereof and such assessments have been properly certified to the county auditor; the county auditor has, in accordance with Section 3892, O. G. C., placed the assessments upon the tax list. It has been the practice of the county treasurer to permit any of the property owners against whom these assessments have been certified to pay their general taxes without paying the certified assessments when due.

Is it proper for the treasurer to continue this practice or should he refuse to accept any of the taxes if the whole tax bill, including street assessments, is not paid?”

The same question you present was considered by me in my Opinion No. 2833 issued to the Bureau of Inspection and Supervision of Public Offices on November 3, 1928, a copy of which is enclosed herewith. The syllabus of said opinion is as follows:

“1. It is the duty of the county treasurer to proceed in the same manner and at the same time to collect both general taxes and special assessments.

2. It is not the duty of the county treasurer to refuse acceptance of the payment of general taxes when tendered, notwithstanding special assessments are due and payable at the same time but are unpaid.”