

Such bond is undoubtedly executed pursuant to the provisions of Sections 1182 and 1182-3, General Code, which provide:

“Sec. 1182. \* \* \* 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. 1182-3. \* \* \* All bonds \* \* \* shall be approved as to sufficiency of the sureties by the director, and as to legality and form by the attorney general \* \* \*.”

Finding said bond to be in proper legal form, in accordance with the provisions of the foregoing sections, same is hereby approved as to legality and form and returned herewith.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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5100.

APPROVAL—BONDS OF MONTGOMERY COUNTY, OHIO,  
\$50,000.00.

COLUMBUS, OHIO, January 15, 1936.

*Industrial Commission of Ohio, Columbus, Ohio.*

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5101.

DELINQUENT PERSONAL PROPERTY TAXES—MAY NOT BE  
STRICKEN FROM CUMULATIVE DELINQUENT TAX LIST  
OF COUNTY AUDITOR, WHEN.

**SYLLABUS:**

*Item or items of delinquent personal property taxes appearing on the cumulative delinquent personal property tax list and duplicate made up by the County Auditor under the provisions of Section 5695-1, General Code, may not be stricken from such cumulative delinquent tax list and duplicate upon a finding of uncollectibility made in the manner provided for by this section, unless such item or items have been on such cumulative personal property tax list and duplicate for a period of five years.*

COLUMBUS, OHIO, January 15, 1936.

HON. HERMAN E. WERNER, *Prosecuting Attorney, Akron, Ohio.*

DEAR SIR: This is to acknowledge the receipt of your recent communication in which you request my opinion on a question therein stated which arises with respect to the construction to be placed upon the provisions of Section 5695-1, General Code, providing for the making by the County Auditor of the cumulative delinquent personal property tax list and duplicate of the county. The question presented in your communication is whether or not items of delinquent personal property taxes appearing upon the cumulative delinquent personal property tax list and duplicate of the county may, on finding that such items are uncollectible, be dropped from such cumulative personal property tax list and duplicate if it appears that such items of delinquent personal property taxes are five years old but that such items have not been upon the cumulative delinquent personal property tax list and duplicate for a period of five years.

The cumulative delinquent personal property tax list and duplicate referred to in your communication was presumably made up by the County Auditor under the provisions of Section 5695-1, General Code, and of Section 5694, General Code, therein referred to, after the October settlement of personal property taxes in the year 1932. By Section 5695-1, General Code, it is provided that such cumulative tax list and duplicate should include the amount of delinquent taxes charged on the annual delinquent personal property tax list and duplicate for the year 1931 and any year or years prior thereto; and provision was made in said section for the omission from such cumulative delinquent personal property tax list and duplicate of such items of delinquent personal property taxes which were more than five years old and which, upon certification by the County Treasurer, the County Board of Revision and the Prosecuting Attorney should find to be uncollectible.

However, the question presented in your communication arises under other and further provisions of Section 5695-1, General Code, which read as follows:

“Whenever, in any subsequent year, the county treasurer shall by means of the remedies provided by law or otherwise determine that any item or items which have appeared on the cumulative tax list and duplicate of taxes provided for in this section for a period of five years are uncollectible, he shall forthwith certify such determination, together with his reasons therefor, to the county board of revision and the prosecuting attorney; and if and when such board and the prosecuting attorney shall

determine any such item or items so certified to be uncollectible, they shall certify such finding to the county auditor who shall cause said item or items to be stricken from the cumulative tax list and duplicate."

It appears from a consideration of the above quoted provisions of Section 5695-1, General Code, that before any item or items of delinquent personal property taxes appearing upon the cumulative list can be stricken therefrom upon a finding of uncollectibility made by the County Board of Revision and the Prosecuting Attorney, such item or items must have appeared on the cumulative tax list and duplicate provided for by this section for a period of five years. It is not sufficient to authorize the County Auditor to strike any item or items of delinquent personal property taxes from such cumulative tax list and duplicate that five years have elapsed from the time that such item or items appeared in the annual delinquent personal property tax list or lists made up in the year 1931 or prior thereto, unless such item or items have been on such cumulative tax list and duplicate for a period of five years.

I am of the opinion, therefore, by way of specific answer to your question, that item or items of delinquent personal property taxes appearing on the cumulative delinquent personal property tax list and duplicate made up by the County Auditor under the provisions of Section 5695-1, General Code, may not be stricken from such cumulative delinquent tax list and duplicate upon a finding of uncollectibility made in the manner provided for by this section, unless such item or items have been on such cumulative personal property tax list and duplicate for a period of five years.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

5102.

APPROVAL—CORRECTED ABSTRACT OF TITLE TO LAND IN  
HOCKING TOWNSHIP, FAIRFIELD COUNTY, OHIO—  
EDWARD J. SMITH.

COLUMBUS, OHIO, January 16, 1936.

HON. MARGARET M. ALLMAN, *Director, Department of Public Welfare,*  
*Columbus, Ohio.*

DEAR MADAM: You recently submitted for my examination and approval a corrected abstract of title relating to a tract of land which is owned of record by one Edward J. Smith in Hocking Township, Fairfield County, Ohio, and which tract of land and the title thereto