

No. 36 of the first special session of the 90th General Assembly. In addition, you have submitted a contract bond upon which the Standard Accident Insurance Company of Detroit, Michigan, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation act have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
 JOHN W. BRICKER,  
*Attorney General.*

---

2620.

APPROVAL, BONDS OF CITY OF CUYAHOGA FALLS, SUMMIT COUNTY, OHIO—\$7,000.00.

COLUMBUS, OHIO, May 5, 1934.

*Industrial Commission of Ohio, Columbus, Ohio.*

---

2621.

APPROVAL—BONDS OF CITY OF OAKWOOD, MONTGOMERY COUNTY, OHIO—\$4,312.50.

COLUMBUS, OHIO, May 5, 1934.

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

---

2622.

TAXES—COUNTY TREASURER MAY NOT ACCEPT PAYMENT OF CURRENT TAXES WITHOUT RECEIVING ONE-FIFTH OF DELINQUENT TAXES (1932 O. A. G. 1235 FOLLOWED).

**SYLLABUS:**

*Opinion of Attorney General (1932 O. A. G. 1235) holding that a county treasurer may not legally accept either a payment of the current taxes without at the same time receiving at least one-fifth of the delinquent taxes standing*