

2737.

APPROVAL, BONDS CITY OF WOOSTER, WAYNE COUNTY, \$181,125.38.

COLUMBUS, OHIO, Aug. 31, 1925.

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

2738.

MIAMI CONSERVANCY DISTRICT—SHOULD BE MADE PARTY DEFENDANT TO SUITS BROUGHT UNDER SECTION 5718 G. C.—OTHER QUESTIONS CONCERNING CONSERVANCY DISTRICT ANSWERED.

SYLLABUS:

The Miami Conservancy District should be made a party defendant to all suits under section 5718, General Code, in order to bind such district by the decision of the court.

The conservancy district is not bound by the order of the court remitting the taxes and assessments due it, the real estate having failed to sell for enough at the tax sale to pay the same.

Taxes and assessments due the conservancy district should not be included in the suit by the treasurer to sell property for delinquent taxes, and the conservancy district should be made a party defendant in all such suits.

It is necessary for the conservancy district to proceed under section 6828-54 to bring a separate action to collect taxes and assessments due it, unless suit has been brought by the county treasurer, and in such case the conservancy district should be made a party defendant so that its rights may be determined.

COLUMBUS, OHIO, Sept. 1, 1925.

HON. L. E. HARVEY, *Prosecuting Attorney, Troy, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows:

“A suit was filed by W. R. Fish, treasurer of Miami county, Ohio, against Peter H. Batty, et al., in the early part of the year 1923 to foreclose a delinquent tax lien under section 5718. Judgment was rendered for the amount of the taxes and assessments found due and unpaid. The premises were ordered sold without appraisal and did not sell for enough to pay the taxes and assessments standing against said real estate.

“A part of the taxes and assessments for which judgment was rendered and which were included in the taxes, assessments and penalties, certified to the auditor of state by the county auditor and for which foreclosure proceedings were brought in the name of the county treasurer, were taxes and assessments due the Miami Conservancy District.