

cancelled in February, 1926, prior to the time when the annual report for 1926 would otherwise have been filed, which, under Section 5495, is during the month of April, it is evident that no franchise tax was assessed after the year 1925. No such tax having been assessed after the year 1925, it follows that the only franchise taxes which have "accrued" within the meaning of Section 8623-80, supra, are franchise taxes for the year or years preceding the year 1926.

Specifically answering your question, therefore, I am of the opinion that under the provisions of Sections 8623-79 and 8623-80, General Code, as amended by the 88th General Assembly, when the articles of a corporation were cancelled February 15, 1926, for failure to file annual franchise tax returns or excise tax returns, or failure to pay franchise or excise taxes, and such corporation has not been reinstated, such corporation may voluntarily dissolve upon the filing of a certificate as therein provided to which is attached a receipt, certificate or other evidence showing the payment of all franchise taxes to January 1, 1926, and the receipt, certificate or other evidence showing the payment of personal property taxes accrued up to the date of filing such certificate of dissolution.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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1181.

APPROVAL, BONDS OF GEAUGA COUNTY—\$39,346.81.

COLUMBUS, OHIO, November 12, 1929.

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

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1182.

APPROPRIATION PROCEEDINGS—NORTON-EDWARDS ACT—PROPERTY OWNER REFUSING MONEY AND PERFECTING APPEAL—DUTY OF HIGHWAY DIRECTOR TO WITHDRAW MONEY DEPOSITED.

*SYLLABUS:*

*When the owner of property appropriated under the provisions of the Norton-Edwards Act (112 O. L., 430), after having been notified as to the amount of compensation and damages, if any, on deposit in the Probate Court, declines to accept the money and elects to, and does perfect an appeal as to the amount of compensation and damages, if any, the Director of Highways should at that time withdraw the amount of money on deposit.*

COLUMBUS, OHIO, November 13, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion, which reads as follows: