

section as before noted provided for the publication of said delinquent land tax lists for two consecutive weeks between the 20th day of December and the second Thursday in February next ensuing the making of the said lists.

In an opinion of this office under date of March 18th, 1929 (Opinions of the Attorney General, 1929, Vol. I, page 295), it was held, following the rule of strict construction as to statutory provisions relating to the publication of delinquent land tax lists stated and applied in the case of *Lessee of Kellogg v. McLaughlin*, 8 Ohio, 114, and in the case of *Magruder v. Esmay*, 35 O. S. 221, that under the provisions of said section the publication of the lists of delinquent land for any year is required to be made between the 20th day of December and the second Thursday in February, next ensuing, and where said lists are not published between said dates, there is no authority for the publication of the lists at a later date.

However, as to this it is observed that said Section 5704, General Code, as it read prior to the enactment of Amended Senate Bill No. 326, is repealed by said act, which repeal, of course, became effective when said act went into effect on October 14th, 1931. It follows from this that there is not now any statutory authority for publishing delinquent land tax lists made by the county auditors for the year 1931, between the 20th day of December, 1931, and the second Thursday of February, 1932, as formerly provided for in said section; and that no publication of any delinquent land tax lists is now required or authorized until after the making and certification of delinquent land tax lists and duplicates following the August settlement in 1932.

In this connection, and as a consideration pertinent to the above discussion, it may be noted that matters relating to general tax levies are not pending proceedings within the meaning of the familiar provisions of Section 26, General Code, (*Alexander v. Spencer, Treas.*, 13 O. C. C. (n. s.) 475; 83 O. S. 492); and it is conceived that the same rule applies to statutory provisions relating to the collection of delinquent taxes prior to the time when individual rights may have attached with respect to proceedings for the sale of particular tracts or parcels of delinquent lands in foreclosure, or in similar proceedings for the sale of lands for the collection of taxes. (See *State ex rel. vs. Purcell*, 31 O. S. 352).

Respectfully,

GILBERT BETTMAN,

Attorney General.

3825.

BANK—MAY AMEND ARTICLES OF INCORPORATION FROM COMMERCIAL SAVINGS BANK TO SPECIAL PLAN BANK PROVIDED BY SECTION 710-180, GENERAL CODE.

COLUMBUS, OHIO, December 8, 1931.

HON. I. J. FULTON, *Superintendent of Banks, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication, which reads as follows:

“May a bank organized under the laws of this state for the purpose of transacting the business of a commercial and savings bank, by amend-

ing its articles of incorporation, change to a special plan bank as provided in Section 710-180 of the General Code of Ohio?

The purpose clause of the articles of incorporation of the bank desiring to make this change reads as follows:

'Said corporation is formed for the purpose of conducting a commercial and savings bank; exercising all of the powers which may be exercised by a corporation engaged in such business, and the doing of all things necessary or incident thereto.'

I understand, if permissible, said purpose clause will be amended to read practically as follows:

'Said corporation is formed for the purpose of conducting a special plan bank as provided in Section 710-180 of the General Code of Ohio; exercising all of the powers which may be exercised by a corporation engaged in such business and the doing of all things necessary or incident thereto.'"

Section 710-41, General Code of Ohio, reads in part as follows:

"Any number of persons, not less than five, a majority of whom are citizens of this state, may associate and become incorporated to establish a commercial bank, a savings bank, a trust company, or to establish a bank having departments for two or more or all of such classes of business, upon the terms and conditions and subject to the limitations hereinafter and by law prescribed.

Such persons shall subscribe and acknowledge before an officer authorized to take acknowledgment of deeds, articles of incorporation, the form of which shall be prescribed by the secretary of state, which must contain:

* * * * *

c. The purpose for which it is formed, whether that of a commercial bank, savings bank, trust company, or a combination of two or more or all, of such classes of business, or a special plan bank, as provided in G. C. sec. 710-180.

* * * * *

By virtue of the above section of law, it is apparent that the bank now seeking to amend its articles could have organized originally as a special plan bank, as provided in section 710-180 of the General Code.

Section 710-52 of the General Code provides as follows:

"Such corporation shall be created, organized, governed and conducted, and directors shall be chosen in all respects in the same manner as provided by law for corporations organized under the general incorporation laws of this state, in so far as the same shall not be inconsistent with the provisions of this act."

An examination of the general corporation act relative to amendments to articles, discloses that section 8623-14 is applicable, which section reads in part as follows:

"A corporation organized under the provisions of this act or of any previous corporation act of this state may by amendment alter its articles

in any respect; provided, that only such provisions shall be included or omitted by amendment as it would be lawful to include in or omit from original articles filed at the time of making such amendment or effect changes of shares as hereinafter provided for.

In particular, without prejudice to the generality of such power of amendment, a corporation may by amendment:

- * * * * *
- (e) Change, add to or diminish its purpose or purposes;
- * * * * *

Inasmuch as the purpose clause which is now desired by the corporation might have been included in the original articles, and I find no prohibitive section in the general banking act, I am of the opinion, in specific answer to your question, that a bank, organized under the laws of this state for the purpose of transacting the business of a commercial and savings bank, may, by amending its articles of incorporation, change to a special plan bank as provided in section 710-180 of the General Code of Ohio.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3826.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN RICHLAND COUNTY, OHIO.

COLUMBUS, OHIO, December 8, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

3827.

BOARD OF ELECTIONS—MEMBERS COMPENSATION FIXED BY SECTION 4785-18, GENERAL CODE—MAY EMPLOY NECESSARY CLERICAL HELP AND PAY THEM IN ACCORDANCE WITH SECTION 4785-15, GENERAL CODE.

SYLLABUS:

1. *The board of elections may not be paid for the acts and duties required by Section 11419-8, General Code, but their compensation is fixed by Section 4785-18, General Code.*
2. *Boards of elections may employ the necessary clerical help for the preparation of the lists required by Section 11419-8.*
3. *The board of elections, if it employs help for the preparation of lists, may pay such clerical help in the manner provided by Section 4785-15, General Code.*

COLUMBUS, OHIO, December 8, 1931.

HON. JOHN I. MILLER, *Prosecuting Attorney, Van Wert, Ohio.*

DEAR SIR:—Your request for opinion reads as follows: