

This act prescribes certain duties to be performed by the county auditor and certain procedure for the tax commission to follow. It will be noted that Section 5349 specifically provides for the exemption of such property. The act referred to does not provide that the tax payer shall make any application for exemption. It is a well settled rule of law that repeals by implication are not favored.

We are of the opinion that no obligation is placed upon the tax payer to claim exemption by this act. It is the use of the property which determines its right to exemption. The auditor must ascertain whether the property is exempt from taxation. By the act referred to, if he places additional property on the exempt list after the act becomes effective, it is his duty to first obtain the consent of the Tax Commission. The apparent object to be accomplished by the act was to prevent taxable property from escaping taxation. To that end it was provided that all property exempted should be brought to the attention of the Tax Commission, the supreme taxing authority in the state. The secondary object to be accomplished by the law was the preparation of the lists of exempted property which it is provided shall be kept in the office of each county auditor, for public inspection.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

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1874.

APPROVAL, BONDS OF VILLAGE OF SHAKER HEIGHTS, CUYAHOGA COUNTY, \$95,000.00, STREET IMPROVEMENTS.

COLUMBUS, OHIO, October 27, 1924.

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

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1875.

APPROVAL, BONDS OF VILLAGE OF SYLVANIA, LUCAS COUNTY, \$9,522.50, STREET IMPROVEMENTS.

COLUMBUS, OHIO, October 27, 1924.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*

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1876.

APPROVAL, BONDS OF NEWARK CITY SCHOOL DISTRICT, LICKING COUNTY, \$15,000.00, FOR CERTAIN SCHOOL IMPROVEMENTS.

COLUMBUS, OHIO, October 27, 1924.

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