

In the case you have outlined, the payment was both legal and voluntary. The fact that the payment was made only a few days before the effective date of the present act is immaterial. Amended Senate Bill No. 3 was an emergency act and went into effect immediately, as provided in Article II, Section 1d of the Constitution of the State of Ohio. As has been pointed out, the Legislature made no provision for refunds of any penalties or interest upon payments of delinquent taxes made before the effective date of the present act and subsequent to the expiration date of the preceding act.

It is therefore my opinion that when taxes, assessments, penalties and interest have been paid in full after the expiration date of Amended House Bill No. 828 of the 92nd General Assembly, and prior to the effective date of Amended Senate Bill No. 3 of the 93rd General Assembly, there can be no refund of any of the penalties or interest to the taxpayer by reason of the provisions of Amended Senate Bill No. 3.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

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556.

BONDS—CITY OF AKRON, SUMMIT COUNTY, \$125,000.00.

COLUMBUS, OHIO, May 9, 1939.

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

GENTLEMEN :

RE: Bonds of the City of Akron, Summit County, Ohio,  
\$125,000 (Unlimited).

The above purchase of bonds appears to be part of a \$551,460 issue of refunding bonds of the above city dated October 1, 1935. The transcript relative to this issue was approved by this office in an opinion rendered to your Board under date of September 8, 1937, being Opinion No. 1095.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*