

In consideration of the foregoing, it seems reasonable to conclude that the status of property whether taxable or exempt, is fixed as taxable or exempt property for the current year as of the day preceding the second Monday in April. As before stated, the application cannot, under the provisions of Section 5554-2, supra, become effective until the expiration of six months after its filing. Accordingly, unless it be filed at least six months prior to tax listing day, there would exist no authority for exemption for the then current year.

Specifically answering your questions, it is my opinion:

(1) The provisions of Section 5554-2 of the General Code, which permit forest lands to be taxed annually at fifty percent of the local rate, are authorized under Section 36, Article 2 of the Constitution of Ohio, which is authority for exemption in addition to those found in Section 2 of Article 12 of the Constitution of Ohio.

(2) If property is not exempt on tax day, it is liable to taxation for the current year, although it afterwards becomes exempt; where the State Forester does not file with the county auditor the certificate provided in Section 5554-2 of the General Code, until after the tax listing day in any year, or the six months limitation after the filing of the application has not expired, the exemption provided in said section does not apply to the current year.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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72.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS  
DUTIES AS PROHIBITION COMMISSIONER—RUPERT BEETHAM.

COLUMBUS, OHIO, February 6, 1929.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a bond upon which Rupert Beetham appears as principal and the United States Fidelity and Guaranty Company as surety, for the penal sum of ten thousand dollars (\$10,000.00), conditioned for the faithful performance of the duties of the said Rupert Beetham as Prohibition Commissioner.

Finding said bond in proper legal form and duly executed, the same is hereby approved as to form and returned herewith.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*