

4528.

APPROVAL, BONDS OF MIFFLIN TOWNSHIP RURAL SCHOOL DISTRICT, RICHLAND COUNTY, OHIO, \$956.00.

COLUMBUS, OHIO, August 9, 1935.

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

4529.

APPROVAL, NOTES OF REESVILLE RURAL SCHOOL DISTRICT, CLINTON COUNTY, OHIO, \$2,331.00.

COLUMBUS, OHIO, August 9, 1935.

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

4530.

TAX AND TAXATION—DISTRIBUTION OF PROCEEDS OF CLASSIFIED PERSONAL PROPERTY TAXES—(O.A.G. 1934, VOL. II, P. 1293, REVERSED, STATE, EX REL. VS. LUTZ, 129 O. S. 201).

SYLLABUS:

When, prior to the May settlement of the county treasurer of the proceeds of classified personal property taxes, the county treasurer has received from such source an amount greater than one-half of the taxes levied on such property, the county treasurer is required, in view of the provisions of Sections 5625-24 and 5639, General Code, to distribute such proceeds as represent one-half of such taxes in accordance with the provisions of Section 5639, General Code, and the amount in excess of such half of taxes levied should be then distributed as provided in Section 5639, General Code, as an advance distribution of the October settlement, charging such distribution against the distribution of such taxes for the second half of the year. (Opinions of Attorney General for 1934, Vol. II, page 1293, reversed—State, ex rel. vs. Lutz, 129 O. S. 201.)