

The Ohio River Power Co., 99 O. S. 429. An examination of the provisions of said act fails to disclose any intention on the part of the Legislature that said Section 161 of the act above referred to, should operate for any purpose prior to January 1, 1930, when said act as a whole goes into effect.

By way of specific answer to your inquiry and in view of the foregoing, I am of the opinion that the question of the adoption of voting machines in a county or any municipality thereof, may not be submitted at the general election, November 5, 1929.

Respectfully,

GILBERT BETTMAN,
Attorney General.

901.

APPROVAL, DEED FORMS TO MIAMI AND ERIE CANAL LAND IN THE CITY OF CINCINNATI, HAMILTON COUNTY—EMIL BAUER.

COLUMBUS, OHIO, September 23, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication submitting for my examination and approval two certain deed forms by the Governor, conveying to Emil Bauer and Amanda Bauer, of Cincinnati, Ohio, parcels Numbers 70 and 71, of surplus Miami and Erie canal lands, which parcels of land are fully described in said deeds.

An examination of the deed forms submitted shows that the same are in all respects in conformity with the provisions of Amended Senate Bill No. 123 passed by the 87th General Assembly of Ohio, April 20, 1927 (112 O. L. 210).

Said deed forms are therefore approved by me, as is evidenced by my approval thereon.

Respectfully,

GILBERT BETTMAN,
Attorney General.

902.

APPROVAL, SEVEN GAME REFUGE LEASES.

COLUMBUS, OHIO, September 23, 1929.

HON. J. W. THOMPSON, *Division of Fish and Game; Columbus, Ohio.*

DEAR SIR:—You have submitted the following leases relating to State Game Refuge:

<i>No.</i>	<i>Lessor</i>	<i>Acres</i>
2042	Mary Brinkman, Putnam County, Jackson Township.....	100
2043	Jesse M. Blakley, Putnam County, Jackson Township.....	66
2044	Jesse M. Blakley, Putnam County, Jackson Township.....	78.07
2045	Frank Brinkman, Putnam County, Jackson Township.....	80
2046	Andrew Brinkman, Putnam County, Jackson Township.....	79
2047	H. W. Wueller, Putnam County, Jackson Township.....	68
2048	Ohio State Archaeological and Historical Society, Adams County, Bratton Township.....	60¾

An examination discloses all of said leases to be executed in proper legal form and I am returning the same herewith with my approval noted thereon as to form.

Respectfully,

GILBERT BETTMAN,
Attorney General.

903.

APPROVAL, BONDS OF MEDINA COUNTY—\$76,253.79.

COLUMBUS, OHIO, September 23, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

904.

APPROVAL, BONDS OF WESTERVILLE VILLAGE SCHOOL DISTRICT,
FRANKLIN COUNTY—\$54,000.00.

COLUMBUS, OHIO, September 23, 1929.

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

905.

TAXPAYER—MAKING COMPLAINT ON PROPERTY VALUATION—
COUNTY TREASURER MAY CHARGE PENALTY ON DIFFERENCE
BETWEEN WHAT WAS TENDERED AND VALUATION AS FINALLY
FIXED BY COURT.

SYLLABUS:

Where, during the pendency of successive proceedings filed by a taxpayer before the county board of revision and the tax commission and in the Common Pleas Court to secure a reduction in the assessed valuation of his property, such taxpayer tenders and pays to the county treasurer taxes on what the taxpayer contends is the correct valuation of such property, and thereafter the Common Pleas Court fixes and determines the valuation of such property at an amount of money in excess of that upon which taxes were tendered and paid, the county treasurer is authorized to collect the unpaid taxes upon such property based upon the difference between the determined valuation of the property and the valuation upon which taxes have been tendered and paid, and he is likewise authorized to collect from said taxpayer the penalty provided by law for the non-payment of taxes at the time required by law upon the difference