

question presented in your communication, that the county treasurer is required to keep the duplicate in his hands open for the collection of the delinquent taxes and assessments specified in this act and of the current taxes and assessments and penalties for the year 1934 until the first day of September, 1935, and that he is not authorized or required to make a complete settlement with the county auditor prior to said date.

In this connection, it is to be noted, however, that under the provisions of Amended Senate Bill No. 105 the right of the taxpayer to pay his delinquent taxes at any time prior to September 1, 1935, is absolute so far as the time of payment is concerned. It follows from this that if in any particular instance the county treasurer has made his return of delinquent taxes and has made his settlement with the county auditor before September 1, 1935, a taxpayer availing himself of the provisions of Amended Senate Bill No. 105 and subject to its conditions may nevertheless pay his delinquent taxes at any time up to September 1, 1935; and in such case the payment of the taxes may be received into the county treasury by pay-in order or draft of the county auditor in the manner provided by sections 2567 and 2645, General Code.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4563.

APPROVAL, BONDS OF CITY OF AKRON, SUMMIT COUNTY,
OHIO, \$100,000.00.

COLUMBUS, OHIO, August 21, 1935.

Industrial Commission of Ohio, Columbus, Ohio.

4564.

APPROVAL, BONDS OF CITY OF AKRON, SUMMIT COUNTY,
OHIO, \$68,000.00.

COLUMBUS, OHIO, August 21, 1935.

State Employees Retirement Board, Columbus, Ohio.