

2274.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN RICHLAND COUNTY, OHIO.

COLUMBUS, OHIO, February 9, 1934.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval the following contract:

Section Mansfield (Part)

State Highway No. 287.

Richland County, Ohio.

Finding said contract correct as to form and legality, I have accordingly endorsed my approval thereon and return the same herewith.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2275.

APPROVAL, NOTES OF YORK TOWNSHIP RURAL SCHOOL DISTRICT, ATHENS COUNTY, OHIO—\$3,000.00.

COLUMBUS, OHIO, February 9, 1934.

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

2276.

DELINQUENT TAXES—UNDER AMENDED SENATE BILL NO. 42 TAXPAYER MAY PAY TAXES PRIOR TO ACTUAL DATE OF SETTLEMENT BETWEEN COUNTY AUDITOR AND COUNTY TREASURER.

SYLLABUS:

Section 1 of Amended Senate Bill No. 42 (115 O. L. 161) authorizes the taxpayer to take advantage of the provisions of such act at any time prior to the actual date of the settlement between the county auditor and the county treasurer, of the real estate taxes collected by the county treasurer for the first half of the tax year 1933, even though the date of such settlement is later than February 15, 1934.

COLUMBUS, OHIO, February 10, 1934.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your request for my opinion, which reads as follows:

“We request your immediate opinion relative to the provisions of the Whittemore Bill, (Amended Senate Bill No. 42) enacted at the regular session of the 90th General Assembly.

The act provides that the taxpayer must take advantage of the provisions of the act on or before the February settlement, 1934. Some controversy has arisen concerning the meaning of the language of the bill. The prevailing views are,