

by the 87th General Assembly in 112 O. L. 61, and which relates to the special assessments of a municipality, by analogy the same would clearly apply to the situation which you present. Said Section 3892 provides that the county auditor shall place the assessment upon the tax list in accordance therewith and the county treasurer shall collect it in the same manner and at the same time as other taxes are collected, etc. In said opinion the Attorney General considered the writ of mandamus issued by the Court of Appeals in the case of *State ex rel. vs. Brenner, Treasurer of Mahoning County*, 31 O. A., 465, which required and commanded the county treasurer "to discontinue the custom and practice of accepting the general taxes upon such lots and lands, without requiring the owners thereof to pay such special assessments at the same time." The then Attorney General expressed doubt as to whether the court intended to go so far as the language of the entry would indicate; but, notwithstanding the holding, concluded that in view of the long standing administrative interpretation and decisions to the contrary, the decision should be regarded as the law governing the defendant as treasurer of Mahoning County, but should not be generally followed as a precedent. I have examined a copy of the opinion reported in the Ohio Bar Reports under date of August 27, 1929, and it discloses that it is no more definite with reference to the specific question considered than was the entry which was considered in the opinion of my predecessor.

In view of the foregoing, it must be conceded that the question is not free from doubt. However, it is my opinion that the legislature has not as yet said that the county treasurer may not accept the payment of the general tax unless all assessments are paid.

Therefore, I feel constrained to concur in the conclusion of my predecessor, and in specific answer to your inquiry, you are advised that it is the duty of the county treasurer to accept the payment of general taxes when tendered, notwithstanding assessments against the same lands placed upon the tax duplicate under the provisions of Section 6923 of the General Code are delinquent and are not paid at the time the general taxes are paid. The payment of said general taxes does not relieve the treasurer of the burden of collecting such assessments.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

1326.

APPROVAL, BONDS OF VILLAGE OF ST. CLAIRSVILLE, BELMONT
 COUNTY \$5,500.00.

COLUMBUS OHIO, December 23, 1929.

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