

teachers and other employes can not be induced to continue the term and wait for their pay, the schools should be taken over by the county board of education and operated as directed by Section 7610-1, General Code.

Respectfully,

GILBERT BETTMAN,
Attorney General.

4212.

APPROVAL, BONDS OF UHRICHSVILLE CITY SCHOOL DISTRICT,
TUSCARAWAS COUNTY, OHIO—\$15,000.00.

COLUMBUS, OHIO, March 31, 1932.

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

4213.

APPROVAL, BONDS OF VILLAGE OF DENNISON, TUSCARAWAS
COUNTY, OHIO—\$1,000.00.

COLUMBUS, OHIO, March 31, 1932.

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

4214.

OMITTED TAXES—COUNTY AUDITOR LIMITED TO ASSESSING FOR
LAST FIVE YEARS—WHERE OWNERSHIP OF PROPERTY HAS
CHANGED DURING THAT PERIOD, LIMITED TO TAXES DURING
LAST OWNERSHIP.

SYLLABUS:

Where, in pursuance of former sections 7232, et seq., General Code, the county commissioners have ordered the county auditor to levy upon the grand duplicate an extra tax for a certain number of years for the purpose of constructing and improving a free turnpike road upon lands within the bounds of said road and upon the personal property listed and to be listed from year to year within said bounds, and where such auditor has omitted from such levy certain tracts of land within said district, he is limited in charging the omitted taxes against said properties to the tax chargeable for not more than the five next preceding years unless such properties have changed ownership within said