Such bond is undoubtedly executed pursuant to the provisions of Sections 1182 and 1182-3, General Code, which provide:

"Sec. 1182. \* \* \* Each division deputy director shall give bond in the sum of five thousand dollars, conditioned for the faithful performance of his duties with sureties to the approval of the state highway director. \* \* \*"

"Sec. 1182-3. \* \* \* All bonds \* \* \* shall be approved as to sufficiency of the sureties by the director, and as to legality and form by the attorney general \* \* \*."

Finding said bond to be in proper legal form, in accordance with the provisions of the foregoing sections, same is hereby approved as to legality and form and returned herewith.

Respectfully,

JOHN W. BRICKER,

Attorney General.

5100.

APPROVAL—BONDS OF MONTGOMERY COUNTY, OHIO, \$50,000.00.

COLUMBUS, OHIO, January 15, 1936.

Industrial Commission of Ohio, Columbus, Ohio.

5101

DELINQUENT PERSONAL PROPERTY TAXES—MAY NOT BE STRICKEN FROM CUMULATIVE DELINQUENT TAX LIST OF COUNTY AUDITOR, WHEN.

## SYLLABUS:

Item or items of delinquent personal property taxes appearing on the cumulative delinquent personal property tax list and duplicate made up by the County Auditor under the provisions of Section 5695-1, General Code, may not be stricken from such cumulative delinquent tax list and duplicate upon a finding of uncollectibility made in the manner provided for by this section, unless such item or items have been on such cumulative personal property tax list and duplicate for a period of five years.