

ceive any further sum *as compensation* for services performed by him. My examination of the statute fails to disclose any provision of statute specifically providing for the payment of the expenses of a judge while performing his services in his own county.

I am unable to find any provision of the General Code specifically authorizing the payment of the expenses of a common pleas judge when performing his official duties whether in his county or elsewhere, except as set forth in such Section 2253, General Code.

There is a general rule of statutory interpretation that the express mention of one thing or consequence is tantamount to an express exclusion of all others.

State ex rel. Schmidt vs. Harter, 43 O. App. 503;

Jones vs. Crosswell, 60 Fed., 2nd, 827;

Springer vs. Phillipine Islands, 277 U. S., 189;

Black, Interpretation of Laws, §64.

Since the legislature has specifically authorized only the payment of additional compensation to a common pleas judge when he is assigned to judicial duties in another county than his own, if we apply such rule above stated, it would appear that your query as to additional compensation should be answered in the negative.

It is therefore my opinion that:

1. There is no statutory provision authorizing the payment to a common pleas judge of additional compensation for any services rendered by him in a county other than that of his actual residence than that provided in Section 2253, General Code.
2. A common pleas judge, when sitting as a court or a part thereof, in a county other than that of his residence pursuant to the provisions of the Conservancy Act of Ohio (Sections 6828-1 to 6828-79, both inclusive, General Code), may be paid his necessary expenses.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2879.

SPECIAL ASSESSMENT—MUNICIPAL BONDS ISSUED IN ANTICIPATION OF COLLECTION OF SPECIAL ASSESSMENTS MAY BE USED IN PAYMENT OF SPECIAL ASSESSMENTS DUE MUNICIPALITY WHEN.

SYLLABUS:

Bonds issued by a municipality in anticipation of the collection of special assessments, which bonds were due and payable on January 1, 1933, may be used, subject to the provisions of House Bill No. 94 of the 90th General Assembly,

toward the payment of assessments due it and appearing on the 1933 duplicate, including delinquencies, provided the taxpayer or the husband or wife of such taxpayer, had title to said bonds on January 1, 1933.

COLUMBUS, OHIO, July 2, 1934.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—I acknowledge receipt of your recent communication in which you ask the following question:

“Has a municipal corporation authority to make a direct cancellation of special assessments in consideration of the surrender and cancellation of maturing bonds issued in anticipation of such assessments?”

House Bill No. 94 of the 90th General Assembly authorizes a taxpayer, subject to the provisions of this act, to use in payment of his taxes any liquidated claim which such taxpayer or the husband or wife of such taxpayer has against any sub-division which is to derive benefit from the tax collection.

Section 2 of said Act includes municipal corporations in its definition of the word “sub-division”. Said section also includes assessments against real estate in its definition of the word “taxes” and the phrase “liquidated claim” is defined by said section to include, among other things, “any sum of money that was due and payable January 1, 1933, upon a written contractual obligation, duly executed between the sub-division and the taxpayer prior to such date; * * *”

The Act further provides that:

“Before any such liquidated claim is so used, it shall first be presented by the taxpayer to the fiscal officer of the sub-division for verification. If such fiscal officer, upon examination, determines that the liquidated claim can be used for the payment of taxes, as provided in this Act, he shall in writing, certify to such fact in duplicate and such duplicate certificate shall be given to the taxpayer as evidence of his liquidated claim.”

The County Treasurer is then authorized to accept said claim to apply toward the payment of the portion of the amount due from the taxpayer which is to be allocated to the indebted sub-division, unless the claim exceeds the portion of the taxes which will be so allocated, in which event the County Treasurer is to endorse on the certificate the amount that is accepted in payment of taxes.

Section 4 provides that each certificate must be used for the payment of taxes within six months from its date and that “such certificates shall only be used for the payment of taxes on the 1932 and 1933 duplicates, including delinquencies, and not upon any subsequent duplicate.”

In my opinion, addressed to you on September 21, 1933, appearing in Opinions of the Attorney General for 1933, Volume 2, Page 1443, I held:

“SYLLABUS:

The term ‘liquidated claims’ as defined in sub-section (b) of Section 2 of House Bill No. 94 enacted by the 90th General Assembly, includes

bonds issued by a subdivision in accordance with the provisions of the Uniform Bond Act, due and payable prior to January 1, 1933, when in the hands of the person to whom originally issued or in the hands of a holder who acquired title thereto prior to January 1, 1933."

Consequently, it follows that bonds issued by a municipality in anticipation of the collection of special assessments, which bonds were due and payable on January 1, 1933, may be used, subject to the provisions of House Bill No. 94 of the 90th General Assembly, toward the payment of assessments due it and appearing on the 1933 duplicate, including delinquencies, provided the taxpayer, or the husband or wife of such taxpayer, had title to said bonds on January 1, 1933.

House Bill No. 70, passed by the second special session of the 90th General Assembly, which does not become effective until 90 days after May 8, 1934, provides in practically the same language, for the use of liquidated claims against a sub-division by a taxpayer, which were due and payable January 1, 1934, in payment of the portion of taxes owed by such taxpayer, appearing on the 1933 and subsequent duplicates, including delinquencies which are to be allocated to such sub-division. However, this Act in defining the phrase "liquidated claim", expressly excludes general and special assessment bonds. Whether, after said Act becomes effective, bonds may be used to pay taxes appearing on the 1933 duplicate, I now express no opinion.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2880.

TAXATION—LEVIES FOR INTEREST AND SINKING FUND OR BOND
RETIREMENT NOT SUBJECT TO TEN MILL LIMITATION WHEN.

SYLLABUS:

Such portion of the levies for interest and sinking fund or retirement of bonds issued or authorized prior to January 1, 1931, which was required prior to January 1, 1934, to be levied outside of the former constitutional 15 mill limitation to equalize a reduction in the amount of taxable property available for such purposes, which reduction resulted from laws passed after January 1, 1931, and prior to January 1, 1934, is not subject to the present 1% limitation so long as such reduction continues.

COLUMBUS, OHIO, July 2, 1934.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

DEAR SIRs:—I acknowledge receipt of your communication in which you enclose a copy of a letter written by a village solicitor which reads in part as follows: