not in any way affect the obligation of the treasurer to proceed to collect such delinquent taxes in the manner provided by law.

> Respectfully, GILBERT BETTMAN, Altorney General.

1930.

APPROVAL, BOND OF GOSHEN TOWNSHIP RURAL SCHOOL DISTRICT, TUSCARAWAS COUNTY-\$40,000.00.

COLUMBUS, OHIO, May 31, 1930.

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

1931.

APPROVAL, BONDS OF BOWLING GREEN TOWNSHIP, MARION COUNTY-\$7,600.00.

COLUMBUS, OHIO, May 31, 1930.

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

1932.

COUNTY COMMISSIONERS—TAX LEVY UNDER SECTION 1222, GENERAL CODE OUTSIDE FIFTEEN MILL LIMITATION AFTER JANUARY 1, 1930, UNAUTHORIZED—EXCEPTION NOTED.

SYLLABUS:

After January 1, 1931, the effective date of the amendment of Section 2, Article XII of the Constitution of Ohio, a levy may not be made under the provisions of Section 1222, General Code, outside of the fifteen mill limitation provided in such constitutional amendment; provided that, in the event bonds are authorized or issued under the provisions of Section 1223, General Code, in anticipation of the collection of taxes levied under Section 1222, General Code, outside the fifteen mill limitation, prior to January 1, 1931, such levy should continue to be made outside the fifteen mill limitation as long as any such bonds remain outstanding.