

OPINIONS

OF THE

Attorney General

OF

OHIO

FOR THE

Period from January 9, 1939
To December 30, 1939

PAGES 1-2490

VOLUME I

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Columbus, Ohio
1939

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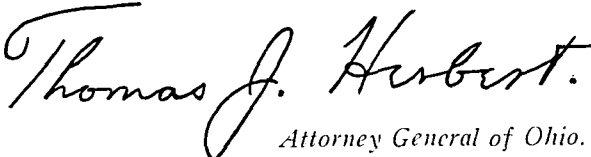
Foreword

Following the practice of recent predecessors I offer this foreword in connection with these Opinions for 1939, submitted herewith as a part of the annual report of the Attorney General.

As heretofore recognized, these Opinions cover questions affecting the administration of every department of the state government, and, through requests made by the Bureau of Inspection and Supervision of Public Offices or by county prosecuting attorneys, the various departments of county, municipal and township governments. Many of the questions raised involve the construction of recent enactments by the legislature, as, for example during this past year, the changes in the poor relief laws. Inasmuch as many statutes considered in these Opinions have not been construed by the courts extensive research is necessary to the end that the conclusion reached may properly guide the public officer affected thereby. It should also be borne in mind that in such research this office does not have the advantage of briefs on both sides of the questions raised, as do the courts.

As it is now fairly well known, these Opinions are developed through the procedure of "Office Court", the wisdom of which method has become more and more apparent from year to year. They now constitute a steadily enlarging base for the solution of related questions in the future.

I have been assisted by an unusually able and loyal staff of associates and desire here to extend the full measure of tribute to them for their magnificent participation in the preparation of these Opinions. In addition to carrying the normal load of producing these 1939 Opinions this staff has during the past year edited and prepared for publication the annual Opinions for 1936, 1937, and 1938. With the publication of these volumes the Opinions of the Attorney General in printed form are now brought to date.


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Attorney General of Ohio.

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* Resigned February 1, 1939.

† Resigned June 5, 1939, to accept appointment as member of Board of Tax Appeals.

‡ Resigned September 30, 1939.

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STATE PUBLIC SCHOOL EMPLOYES'	
RETIREMENT SYSTEM	
STATE TEACHERS RETIREMENT SYSTEM	
STATE SINKING FUND COMMISSION	
AUDITOR OF STATE	Deed
AGRICULTURAL EXPERIMENT STATION	Deed
CONSERVATION COMMISSIONER:	
PUBLIC ARCHERY HUNTING GROUNDS, STATE	Lease
PUBLIC FISHING GROUNDS	Easement
STATE GAME REFUGE	Lease
WILDLIFE MANAGEMENT	Lease
RESERVOIR LANDS	Deed-Lease
	County
LAKE ST. MARYS OR GRAND LAKE	Auglaize-Mercer
BUCKEYE LAKE	Fairfield-Licking-Perry
INDIAN LAKE	Logan
LAKE LORAMIE	Shelby
TURKEY FOOT, PORTAGE, ETC.	Summit
MISCELLANEOUS	Deed-Easement

HIGHWAYS, DEPARTMENT OF, DIRECTOR

Agreements-Railroad
companies
Contracts, SH Im-
provements

PUBLIC WELFARE, DIRECTOR OF

Deeds
Permit-Contract

PUBLIC WORKS, DEPARTMENT OF

CANAL LANDS:

HOCKING CANAL	Deed-Lease
MIAMI AND ERIE CANAL	Deed-Lease
OHIO CANAL	Deed-Lease

CONTRACTS:

	County
OHIO UNIVERSITY	Athens
MIAMI UNIVERSITY	Butler
CLEVELAND STATE HOSPITAL	Cuyahoga
GIRLS' INDUSTRIAL SCHOOL	Delaware
OHIO SOLDIERS' AND SAILORS' ORPHANS' HOME	Greene
LONGVIEW STATE HOSPITAL	Hamilton
TOLEDO STATE HOSPITAL	Lucas
DAYTON STATE HOSPITAL	Montgomery
KENT STATE UNIVERSITY	Portage
MASSILLON STATE HOSPITAL	Stark
HAWTHORNDEN STATE HOSPITAL	Summit
BOWLING GREEN STATE UNIVERSITY	Wood
MISCELLANEOUS	

LEASE:

OFFICE SPACE

MISCELLANEOUS

Deed-Contract-
Permit

UNIVERSITY:

MIAMI, SECRETARY BOARD OF

TRUSTEES

Deed

SECTIONS GENERAL CODE

GENERAL ASSEMBLY:

HOUSE BILLS—SENATE BILLS

CONSTITUTION OF OHIO

UNITED STATES

BONDS

INDUSTRIAL COMMISSION OF OHIO, THE—

Bonds

Notes

(Filed as to County)

BONDS:

ALLEN COUNTY—

		<i>Page</i>
Lima, City of.....	\$4,000.00	1488

BUTLER COUNTY—

Hamilton, City of.....	31,000.00	2026
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CUYAHOGA COUNTY—

Brooklyn Heights, Village of.....	1,815.00	443
Cleveland, City of.....	80,000.00	572
	1,000	650
	1,000	650
	8,000.00	651
	85,000.00	797
	2,000.00	1346
	30,000.00	1348
	300,000.00	1401
	11,000.00	1855
	125,000.00	1855
	19,000.00	1857
	14,000.00	1858
	19,000.00	1858
	100,000.00	1859
	10,000.00	1929
	12,000.00	1993
	3,000.00	2017
	33,000.00	2018
	215,000.00	2018
	12,000.00	2010
	1,000.00	2021
	2,000.00	2022
	2,000.00	2022
Refunding	15,000.00	2099
Refunding	21,000.00	2099
	12,000.00	2100
	24,000.00	2101
	13,000.00	2107
	15,000.00	2107
	9,000.00	2129
	2,000.00	2143
	13,000.00	2145
	20,000.00	2197

INDUSTRIAL COMMISSION OF OHIO, THE—Continued.

Page

BONDS—Continued.

CUYAHOGA COUNTY—Concluded.

	26,000.00	2200
	10,000.00	2383
	193,000.00	2454
	7,000.00	2455
Cleveland City School District.....	30,000.00	1196
	9,000.00	1992
Cuyahoga County—Series A	20,000.00	568
Series B	10,000.00	568
Series D	100,000.00	736
	5,000.00	1991
	8,000.00	2010
Fairview, Village of.....	45,000.00	958
	254,950.00	975
Aggregate amount	52,800 00	1477
	6,500.00	1682
Garfield Heights, City of, eight issues.....	367,785.00	907
Aggregate amount—Issue No. 9.....	578,000.00	1762
Lyndhurst, Village of.....	380,000.00	775
	12,000.00	1681
Maple Heights City School District.....	1,200.00	1398
Mayfield Heights, Village of.....	150,000.00	174
North Olmsted, Village of.....	10,000.00	861
Parma City School District, Series U.....	3,000.00	1725
Rocky River, City of.....	40,000.00	726
Shaker Heights, City of.....	15,000.00	1252
	15,000.00	1254
	15,000.00	1322
	6,000.00	1398
	30,000.00	2082
Solon, Village of.....	150,000.00	175
South Euclid, Village of, aggregate amount.....	3,556,719.13	1812
University Heights, Village of.....	27,200.00	56
Darke County Ansonia, Village of.....	5,000.00	411
NOTE—Delaware County, Delaware, City of.....	30,000.00	403

BONDS:

FRANKLIN COUNTY—

Columbus, City of.....	1,000.00	597
	156,000.00	1888
Refunding No. 4.....	10,000.00	2009
City Hall	122,000.00	2144
Police Station and Central Heating Plant.....	66,000.00	2144
Columbus City School District.....	100,000.00	2198
Franklin County	1,000.00	599
Gahanna, Village of.....	7,000.00	1476
Upper Arlington Exempted Village School District.....	10,000.00	1249

HAMILTON COUNTY—

Elmwood Place Village School District.....	4,700.00	258
Springdale Rural School District No. 4.....	33,800.00	1418
Hardin County, Forest-Jackson Rural School District.....	7,000.00	653

INDUSTRIAL COMMISSION OF OHIO, THE—Continued.	<i>Page</i>
BONDS—Continued.	
HIGHLAND COUNTY—	
Village of Hillsboro	27,000.00 145
Paint Consolidated No. 1 Rural School District.....	9,000.00 1657
Jefferson County, Tiltonsville, Village of.....	12,000.00 2328
LAKE COUNTY—	
Wickliffe, Village of.....	3,000.00 178
Willowick, Village of.....	64,500.00 197
LAWRENCE COUNTY—	
Coal Grove, Village of.....	15,000.00 246
Rome Rural School District, Athalia.....	4,450.00 1286
NOTES—Licking County Poor Relief.....	48,500.00 2128
BONDS:	
Logan County, Huntsville Village School District.....	29,000.00 410
Lorain County, Lorain, City of.....	13,000.00 1762
LUCAS COUNTY—	
Toledo, City of.....	5,000.00 1250
	44,000.00 2131
	10,000.00 2171
Toledo City School District—Public Library.....	93,000.00 234
Series "A"	57,000.00 530
Series "B"	55,000.00 530
	5,000 664
	5,000.00 822
	10,000.00 882
	12,000.00 1154
	19,000.00 1156
	5,000.00 1347
	150,000.00 1846
	100,000.00 1953
	10,000.00 2090
	5,000.00 2389
Washington Township Rural School District.....	17,325.00 2383
MAHONING COUNTY—	
East Youngstown City School District.....	3,000.00 2399
Mahoning County	1,000.00 598
	100,000.00 2078
Youngstown, City of.....	10,000.00 472
	32,000.00 491
	23,000.00 491
	5,000.00 492
	50,000.00 2387
	5,000.00 2389
MONTGOMERY COUNTY—	
Dayton City School District.....	28,000.00 1992
	2,000.00 2027
Montgomery County	234,000.00 2011

INDUSTRIAL COMMISSION OF OHIO, THE—Continued.

Page

BONDS—Continued.

PERRY COUNTY—

Harrison Rural School District.....	29,000.00	356
Shawnee Village School District.....	8,000.00	1197

SCIOTO COUNTY—

Portsmouth, City of.....	48,000.00	551
	61,000.00	823
	12,000.00	884
	20,000.00	988

SENECA AND SANDUSKY COUNTIES—

Old Fort Rural School District.....	7,000.00	134
Old Fort Rural School District.....	24,000.00	135

STARK COUNTY—

Alliance, City of.....	14,000.00	1930
Canton, City of.....	33,000.00	2080
	15,000.00	2381
Massillon, City of.....	11,000.00	459
	18,000.00	1417
	15,000.00	2400

SUMMIT COUNTY—

Akron, City of.....	100,000.00	79
	5,000.00	461
	13,000.00	461
	10,000.00	472
	240,000.00	665
	24,000.00	725
	30,000.00	826
	52,000.00	829
	54,000.00	829
	32,000.00	834
	55,000.00	847
	10,000.00	1250
	170,000.00	1680
	315,000.00	1714
	5,000.00	1717
	100,000.00	1889
	81,000.00	1954
	50,000.00	1956
	268,710.00	2099
	36,040.81	2106
	200,000.00	2106
	50,000.00	2130
	15,000.00	2142
	10,000.00	2390
Akron City School District.....	40,000.00	1460
	5,000.00	2380

		<i>Page</i>
INDUSTRIAL COMMISSION OF OHIO, THE—Concluded.		
BONDS—Continued.		
SUMMIT COUNTY—Concluded.		
Cuyahoga Falls, City of.....	13,000.00	2385
	16,000.00	2388
Silver Lake, Village of.....	14,000.00	2125
Summit County	430,000.00	1195
	10,000.00	2101
Trumbull County, Mesopotamia Township Rural School District	1,500.00	464
Wood County, Bowling Green City School District.....	5,000.00	2329

RETIREMENT SYSTEMS

EMPLOYES—

RETIREMENT BOARD—PUBLIC EMPLOYEES'
RETIREMENT SYSTEM—

BONDS:

Page

Allen County, City of Lima..... \$1,000.00 1198

ATHENS COUNTY—

Trimble Township Rural School District..... 4,000.00 44

Trimble Township Rural School District..... 4,000.00 425

Belmont County, Somerset Township Rural School District. 20,000.00 55

Brown County, Aberdeen-Huntington Rural School District 9,000.00 588

Butler County, City of Hamilton..... 39,000.00 2019

CUYAHOGA COUNTY—

Cleveland, City of..... 52,000.00 56

70,000.00 57

280,000.00 360

5,000.00 556

2,000.00 592

5,000.00 686

5,000.00 687

5,000.00 687

2,000.00 688

2,000.00 744

2,000.00 745

2,000.00 760

1,000.00 1035

5,000.00 1147

10,000.00 1147

200,000.00 1397

Series E 25,000.00 1758

15,000.00 1799

5,000.00 1925

4,000.00 1926

5,000.00 1926

16,000.00 1927

20,000.00 1948

7,000.00 1955

15,000.00 2140

19,000.00 2140

10,000.00 2141

10,000.00 2145

15,000.00 2267

19,000.00 2329

Cuyahoga County..... 10,000.00 78

2,000.00 84

5,000.00 99

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
EMPLOYEES—Continued.		
RETIREMENT BOARD—PUBLIC EMPLOYEES' RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
CUYAHOGA COUNTY—Concluded.		
Hilliards Road and Bridge Bonds.....	10,000.00	260
	6,000.00	328
	5,000.00	688
Series B	2,000.00	745
Series A.....	10,000.00	821
Garfield Heights City School District.....	6,000.00	2377
Mayfield Village School District.....	5,000.00	1199
Shaker Heights, City of.....	100,000.00	1200
University Heights, Village of.....	75,000.00	353
	75,000.00	520
	34,000.00	795
	14,000.00	796
	7,000.00	813
	25,000.00	1035
West Park Village School District.....	40,000.00	248
Fairfield County, Pleasantville Village School District....	16,000.00	70
Franklin County, Grandview Heights Village School Dist..	5,000.00	1561
Hamilton County, Finneytown Rural School District.....	15,000.00	191
Hardin County, Mt. Victory-Dudley Rural School District..	19,500.00	77
JEFFERSON COUNTY—		
Adena Village School District.....	13,000.00	78
Village of Amsterdam.....	18,000.00	258
Lawrence County, Rome Rural School District.....	20,000.00	155
LOGAN COUNTY—		
Village of West Mansfield.....	22,000.00	111
Village of West Mansfield.....	16,000.00	112
LUCAS COUNTY—		
Toledo, City of.....	5,000.00	590
	5,000.00	674
	10,000.00	741
	20,000.00	797
	12,000.00	811
Toledo City School District—Public Library.....	5,000.00	1486
	1,000.00	2267
MADISON COUNTY—		
Stokes Township	15,000.00	45
Stokes Township	2,000.00	744
MAHONING COUNTY—		
Youngstown, City of.....	20,000.00	329
	20,000.00	592
Bridge	3,000.00	629
Street Widening.....	17,000.00	629
	5,000.00	1197
	10,000.00	1396
	10,000.00	1419
	50,000.00	1817

RETIREMENT SYSTEMS—Continued.

Page

EMPLOYEES—Continued.

RETIREMENT BOARD—PUBLIC EMPLOYEES' RETIREMENT SYSTEM—Continued.

BONDS—Continued.

MIAMI COUNTY—

Covington, Village of.....	11,000.00	211
Newton Township, Rural School District.....	33,000.00	69

MONTGOMERY COUNTY—

Englewood, Village of.....	17,000.00	2157
NOTES—Jefferson Township.....	8,980.03	787

BONDS:

Mad River Township Rural School District.....	15,000.00	265
Montgomery County.....	128,000.00	180
	10,000.00	1375
Trotwood, Village of.....	30,000.00	322
Ross County, Huntington Township Rural School District..	3,500.00	728

SCIOTO COUNTY—

New Boston, City of.....	20,000.00	404
	13,000.00	2054
Portsmouth, City of.....	5,000.00	149
Portsmouth City School District.....	10,000.00	628

STARK COUNTY—

Alliance, City of.....	35,000.00	1557
	10,000.00	2197
Canton City School District.....	1,000.00	1198

SUMMIT COUNTY—

Akron, City of.....	3,000.00	81
	5,000.00	81
	10,000.00	82
	9,000.00	84
	3,000.00	85
	5,000.00	111
4th Series.....	56,000.00	329
	10,000.00	359
8th Series.....	16,000.00	356
Sewers, 6th Series.....	3,000.00	427
Street Improvement, 3rd Series.....	2,000.00	427
	5,000.00	520
	2,000.00	560
	6,000.00	560
	5,000.00	589
	10,000.00	794
	10,000.00	795
	13,000.00	812
	5,000.00	813
	5,000.00	883
	60,000.00	906
	7,000.00	1146
	10,000.00	1148

RETIREMENT SYSTEMS—Continued.

Page

EMPLOYES—Concluded.

RETIREMENT BOARD—PUBLIC EMPLOYES' RETIREMENT SYSTEM—Concluded.

BONDS—Continued.

SUMMIT COUNTY—Concluded.

	10,000.00	1249
	10,000.00	1251
	10,000.00	1672
	15,000.00	1761
	5,000.00	1792
	10,000.00	2108
	10,000.00	2141
	5,000.00	2376
Akron City School District.....	10,000.00	173
	15,000.00	259
	5,250.00	330
	3,000.00	557
	5,000.00	742
City of Barberton.....	15,000.00	1925
Cuyahoga Falls, City of.....	3,000.00	268
	8,000.00	352
	4,000.00	1487
	7,000.00	1530
	15,000.00	1816
Cuyahoga Falls Village of.....	10,000.00	1045
Kenmore Village School District, now Akron.....	10,000.00	110
Norton Rural School District.....	4,000.00	66

PUBLIC SCHOOL EMPLOYES—

RETIREMENT BOARD—STATE PUBLIC SCHOOL EMPLOYES RETIREMENT SYSTEM—

BONDS:

ADAMS COUNTY—

Seaman Village School District—

Equipping and furnishing bonds.....	\$1,200.00	431
Deficiency bonds.....	2,100.00	431
West Union Village School District.....	4,000.00	465
Athens County, York Township Rural School District.....	4,500.00	1287
Belmont County, Holloway, Village of.....	3,500.00	1849

CLERMONT COUNTY—

Branch Hill Rural School District.....	10,000.00	737
Newtonsville Village School District.....	2,000.00	779

CUYAHOGA COUNTY—

Bedford Village School District.....	7,000.00	773
Cleveland, City of.....	10,000.00	188
	5,000.00	307
	2,000.00	352
	2,000.00	558
	1,000.00	703
	20,000.00	815
	5,000.00	831
	5,000.00	834

RETIREMENT SYSTEMS—Continued.

Page

PUBLIC SCHOOL EMPLOYEES—Continued.

RETIREMENT BOARD—STATE PUBLIC SCHOOL
EMPLOYEES' RETIREMENT SYSTEM—Continued.

BONDS—Continued.

CUYAHOGA COUNTY—Concluded.

	6,000.00	294
	2,000.00	815
	2,000.00	822
	5,000.00	831
	1,000.00	832
	5,000.00	929
	1,000.00	1029
	10,000.00	1146
	1,000.00	1186
	3,000.00	1415
	4,000.00	1458
	1,000.00	1461
	1,000.00	1716
	5,000.00	1724
	1,000.00	1725
	2,000.00	1824
	3,000.00	1824
	27,000.00	1856
	2,000.00	2098
	11,000.00	2294
	10,000.00	2295
Euclid Village School District.....	1,000.00	388
	2,000.00	540
	1,000.00	598
	1,000.00	2381
Garfield Heights City School District.....	10,000.00	367
Maple Heights City School District.....	1,000.00	2294
Shaker Heights Village School District.....	2,000.00	703
Erie County, Huron, Village of.....	8,000.00	19
Fairfield County, Pleasantville Village School District.....	4,500.00	636

FRANKLIN COUNTY—

City of Columbus.....	2,000.00	2227
	3,000.00	2228

GUERNSEY COUNTY—

Quaker City, Village of.....	4,800.00	1349
Valley Township Rural School District.....	12,000.00	779

JEFFERSON COUNTY—

Mingo Junction City School District.....	6,000.00	636
	20,000.00	832
	5,000.00	2268

LAKE COUNTY—

Fairport, Village of.....	10,000.00	550
Perry Rural School District.....	11,000.00	1119
Lawrence County, Ironton, City of.....	33,727.00	1826
Lorain County, Avon Lake, Village of.....	7,000.00	814

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RETIREMENT SYSTEMS—Continued.		
PUBLIC SCHOOL EMPLOYEES—Continued.		
RETIREMENT BOARD—STATE PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
LUCAS COUNTY—		
Toledo, City of—Series "E".....	5,000.00	266
Toledo, City of.....	3,000.00	587
	7,000.00	591
	5,000.00	827
	2,000.00	1030
	1,000.00	1145
	1,000.00	1454
	1,000.00	1454
	2,000.00	2019
	4000.00	2171
Toledo City School District.....	1,000.00	189
	4,000.00	538
	10,000.00	833
	1,000.00	954
	10,000.00	1036
	5,000.00	1419
	5,000.00	1715
	2,000.00	1716
Swanton Township Rural School District.....	47,000.00	1399
Washington Township Rural School District.....	8,000.00	269
Washington Township Rural School District.....	8,000.00	358
Madison County, Plain City Village School District.....	5,000.00	591
MAHONING COUNTY—		
Campbell City School District.....	5,000.00	559
Youngstown, City of.....	25,000.00	64
	10,000.00	65
	10,000.00	270
	10,000.00	459
	10,000.00	567
	3,000.00	954
	6,000.00	955
	11,000.00	956
	5,000.00	1715
MONTGOMERY COUNTY—		
Mad River Township Rural School District.....	26,000.00	153
Wayne Township Rural School District.....	2,500.00	367
Morgan County, Homer-Union Rural School District.....	4,500.00	387
Muskingum County, Taylorsville, Village of.....	10,600.00	1289
Perry County, Somerset, Village of.....	4,250.00	1288
Scioto County, Portsmouth, City of.....	4,000.00	68
Stark County, Canton, City of.....	4,000.00	187
SUMMIT COUNTY—		
Akron, City of.....	10,000.00	189
	2,000.00	355
	4,000.00	366
	5,000.00	366
	3,000.00	529

RETIREMENT SYSTEMS—Continued.

Page

PUBLIC SCHOOL EMPLOYEES—Concluded.

RETIREMENT BOARD—STATE PUBLIC SCHOOL
EMPLOYEES' RETIREMENT SYSTEM—Concluded.

BONDS—Continued.

SUMMIT COUNTY—Concluded.

10,000.00	531
1,000.00	537
2,000.00	537
5,000.00	538
5,000.00	539
5,000.00	540
9,000.00	571

West Tallmadge Avenue.....	1,000.00	1029
	20,000.00	1030
	1,000.00	1724
	1,000.00	1832
	1,000.00	1833
	1,000.00	1933
	1,000.00	1934
	1,000.00	1934
	1,000.00	1935
	2,000.00	1935
	1,000.00	1936
	2,000.00	2386

Cuyahoga Falls, City of.....	25,000.00	820
	8,000.00	1144
	8,000.00	1289
	26,000.00	1825
	12,000.00	1857
	3,000.00	2386
	2,000.00	2456

Norton Rural School District.....	3,000.00	25
	5,000.00	26
Trumbull County, Kinsman Township Rural School District	20,000.00	1374

UNION COUNTY—

Liberty Township Rural School District.....	9,000.00	908
Washington Rural School District.....	10,000.00	427
Williams County, Stryker, Village of.....	9,200.00	1287

TEACHERS—

RETIREMENT BOARD, STATE TEACHERS RETIRE-
MENT SYSTEM—

Bonds
Notes

BONDS:

ADAMS COUNTY—

Jefferson Township Rural School District.....	\$1,100.00	701
Meigs Township Rural School District.....	1,670.00	742

ALLEN COUNTY—

Bluffton Exempted Village School District.....	9,300.00	1887
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RETIREMENT SYSTEMS—Continued.

Page

TEACHERS—Continued.

RETIREMENT BOARD, STATE TEACHERS RETIREMENT SYSTEM—Continued.

BONDS—Continued.

ATHENS COUNTY—

Nelsonville City School District.....	1,000.00	1143
Rome-Canaan Rural School District.....	3,000.00	1657
Trimble Township Rural School District.....	17,500.00	26
Butler County, Union Township Rural School District.....	1,875.00	2082
Champaign County, Mechanicsburg Village School District.....	19,734.00	187
Clark County, Springfield Rural School District.....	7,300.00	550
Clinton County, Liberty Township Rural School District...	600.00	1927

CUYAHOGA COUNTY—

Bay Village.....	37,000.00	1832
	14,000.00	1833
	2,000.00	2166
Beachwood Village Rural School District.....	49,000.00	429
	6,000.00	361
Bedford, City of.....	57,500.00	387
	31,199.75	2080
	7,000.00	2124
	7,768.73	2124
	10,000.00	2167
	90,665.65	2328
	6,000.00	2384
	5,000.00	2376

NOTES:

Bedford City School District, Delinquent Tax Anticipation	14,845.00	2026
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BONDS:

Broadview Heights Village.....	10,500.00	1929
Brooklyn Rural School District.....	15,000.00	1800
Chagrin Falls Village School District.....	90,000.00	1206
Cleveland, City of.....	25,000.00	148
	6,000.00	557
	5,000.00	558
	11,000.00	572
	10,000.00	587
	5,000.00	722
	5,000.00	881
	8,000.00	883
	40,000.00	978
	20,000.00	1004
	5,000.00	1005
	50,000.00	1006
	280,000.00	1290
	220,000.00	1381
	5,000.00	1453
	5,000.00	1475
	5,000.00	1478
	5,000.00	1558
	5,000.00	1560

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	5,000.00	1594
	2,000.00	1630
Cuyahoga River Improvement.....	180,000.00	1673
Refunding	1,086,000.00	1673
Refunding	422,000.00	1673
	2,000.00	1679
	10,000.00	1679
	10,000.00	1713
	10,000.00	1717
	115,000.00	1759
	25,000.00	2081
	20,000.00	2380
	100,000.00	2400
Cleveland City School District.....	5,000.00	1005
Cleveland Heights Village School District.....	40,000.00	1961
Cuyahoga County	10,000.00	148
	152,000.00	149
	152,000.00	192
	233,000.00	635
Series A, 15 mill limitation.....	85,000.00	702
Series B, limited.....	85,000.00	702
	25,000.00	725
	46,000.00	1006
	9,000.00	1375
	9,000.00	1377
	3,000.00	1400
	3,000.00	1401
	11,000.00	1420
	10,000.00	1546
	7,000.00	1587
	10,000.00	1671
	5,000.00	1672
	340,000.00	1848
	1,011,000.00	1848
	25,000.00	2199
	5,000.00	2295
	5,000.00	2379
	97,000.00	2455
Euclid, City of.....	7,500.00	1394
	3,625.00	1394
	3,600.00	1395
	1,000.00	1453
	5,000.00	1456
	1,750.00	1457
	11,000.00	1457
	5,000.00	1825
	5,000.00	1963

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	5,000.00	2020
	11,000.00	2025
	5,000.00	2038
Euclid Village School District.....	4,000.00	154
	3,000.00	1961
Fairview, Village of.....	5,000.00	1680
	384,750.00	1681
Fairview Village School District.....	12,000.00	516
Dover, Village of.....	10,000.00	154
Dover Village School District.....	8,000.00	529
Garfield Heights, Village of.....	372,731.62	1677
Lakewood City School District.....	5,000.00	1813
	5,000.00	1962
Lyndhurst, Village of.....	36,000.00	1677
	162,000.00	1678
Maple Heights, City of.....	12,000.00	774
Maple Heights City School District.....	12,850.00	1374

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Mayfield Village School District, Delinquent Tax Anticipation	32,000.00	1804
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Moreland Hills, Village of.....	9,500.00	830
Parma City School District, Series "T".....	4,000.00	689
Series "U".....	70,000.00	788
	6,000.00	1252
	126,200.00	1396
	1,000.00	1475
	7,500.00	1476
	5,000.00	1800
	25,000.00	1954
Shaker Heights, City of.....	160,000.00	1286
South Euclid, Village of—Aggregate amount.....	3,556,719.13	1812
	41,000.00	2332
South Euclid City School District.....	11,000.00	2188
South Euclid-Lyndhurst Village School District.....	11,500.00	429
University Heights, Village of.....	9,000.00	54
West Park Village School District.....	10,000.00	1963

FAIRFIELD COUNTY—

Berne Union Village School District.....	2,000.00	2077
Pleasantville Village School District.....	4,500.00	651
Fayette County, Washington C. H. City School District...	8,000.00	2322

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Bexley Exempted Village School District.....	16,500.00	1993
Canal Winchester Village School District.....	2,500.00	1044
Columbus City School District.....	25,000.00	1713
Franklin County.....	275,000.00	1816
Grandview Heights, City of.....	2,800.00	430
	7,000.00	1323
	1,300.00	2229
	1,900.00	2229
Marion Township Rural School District.....	10,000.00	465
Norwich Township Rural School District.....	2,300.00	1886
Geauga County, Middlefield Community Village School Dist.	10,000.00	54
Guernsey County, Byesville, Village of.....	11,000.00	2142
Hamilton County, Miami Township Rural School District..	700.00	43

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Damascus Township Rural School District.....	1,630.00	743
Liberty Center Village School District.....	10,500.00	1559
Ridgeville Rural School District.....	1,815.00	741
Huron County, Willard Village School District.....	4,000.00	2125

JEFFERSON COUNTY—

Mingo Junction Village School District.....	27,000.00	1380
Toronto City School District.....	11,000.00	820

LAKE COUNTY—

Fairport Village of.....	10,500.00	359
Willowick, Village of.....	26,000.00	198
	1,000.00	297
	3,000.00	298
Lawrence County, Rome Rural School District (Athalia)..	3,500.00	1207
Lorain County, Amherst, Village of.....	34,000.00	1285

LUCAS COUNTY—

Toledo, City of.....	100,000.00	388
	91,000.00	787
	80,000.00	787
	25,000.00	787
	5,000.00	882
	5,000.00	1380
	3,000.00	1420
	30,000.00	1450
	10,000.00	1451
	5,000.00	1452
	5,000.00	1452
	5,000.00	1456
	5,000.00	1530

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	5,000.00	1558
	10,000.00	1671
	23,000.00	1847
	10,000.00	2081
	100,000.00	2129
Series "G".....	1,000.00	2143
Series "H".....	6,000.00	2143
	35,000.00	2187
	56,000.00	2187
	106,000.00	2188
	10,000.00	2199
	10,000.00	2379
Toledo City School District.....	10,000.00	179
	7,000.00	322
	2,000.00	1207
	5,000.00	1451
	25,000.00	2384
MAHONING COUNTY—		
Austintown Rural School District.....	12,000.00	456
	6,500.00	701
Canfield Village School District.....	17,000.00	968
Poland Village School District.....	40,000.00	235
Youngstown, City of.....	33,000.00	689
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	8,000.00	1459
Medina County, Wadsworth City School District.....	5,600.00	516
Mercer County, Burkettsville Rural School District.....	571.00	987
Monroe County, Woodsfield, Village of.....	20,000.00	573
MONTGOMERY COUNTY—		
Brookville Village School District.....	9,000.00	1994
Dayton City School District.....	25,000.00	1455
Mad River Township Rural School District.....	8,000.00	321
	23,500.00	521
Van Buren Township Rural School District.....	10,000.00	247
Muskingum County, Salem-Adams Rural School District...	800.00	1905
Perry County, New Lexington Exempted Village School District	2,300.00	1156
Pickaway County, Pickaway Township Rural School Dist..	4,800.00	1666
Portage County, Ravenna, City of.....	4,635.43	389
Preble County, College Corner Village School District....	10,000.00	199
Ross County, Kingston-Union Village School District.....	6,500.00	391
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Union Township Rural School District.....	1,870.00	828
Shelby County, Sidney, City of.....	8,000.00	1911

STARK COUNTY—

Canton, City of.....	15,000.00	968
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	5,000.00	265
	13,000.00	528
	24,000.00	541
	125,000.00	700
	5,000.00	1143
	5,000.00	1144
	6,000.00	1376
	24,000.00	1378
	5,000.00	1379
	18,000.00	1381
	2,000.00	1397
	15,000.00	1459
	10,000.00	1486
	15,000.00	1561
	4,000.00	1670
	5,000.00	1759
	10,000.00	1763
	10,000.00	1831
	73,000.00	1846
	300,000.00	1847
Akron City School District.....	2,500.00	521
	8,000.00	541
	5,000.00	1560
	10,000.00	1670
Cuyahoga Falls, City of.....	5,000.00	1948
Cuyahoga Falls City School District.....	10,000.00	1400
Cuyahoga Falls Village School District.....	15,000.00	1953
Green Rural School District.....	29,000.00	147
Hudson, Village of.....	89,568.85	2387

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Farmington Village School District.....	4,000.00	652
Hartford Township Rural School District.....	11,000.00	588
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