

**OPINIONS**  
OF THE  
**ATTORNEY GENERAL**  
OF  
**OHIO**

FOR THE  
**PERIOD FROM JANUARY 1, 1941**  
**TO DECEMBER 31, 1941**

---

PAGES 1-1322  
INDEX 1099-1322  
OPINIONS 3353-4685

---

ATTORNEYS GENERAL OF OHIO

---

HENRY STANBERY .....	1846-1851
JOSEPH McCORMICK .....	1851-1852
GEORGE E. PUGH.....	1852-1854
GEORGE W. McCOOK .....	1854-1856
FRANCIS D. KIMBALL .....	1856-1857
C. P. WOLCOTT .....	1857-1861
JAMES MURRAY .....	1861-1863
LYMAN R. CRITCHFIELD .....	1863-1865
WILLIAM P. RICHARDSON .....	1865-
CHAUNCEY N. OLDS .....	1865-1866
WILLIAM H. WEST .....	1866-1870
FRANCIS B. POND .....	1870-1874
JOHN LITTLE .....	1874-1878
ISAIAH PILLARS .....	1878-1880
GEORGE K. NASH .....	1880-1883
D. A. HOLLINGSWORTH .....	1883-1884
JAMES LAWRENCE .....	1884-1886
JACOB KOHLER .....	1886-1888
DAVID K. WATSON .....	1888-1892
JOHN K. RICHARDS .....	1892-1896
F. S. MONNETT .....	1896-1900
J. M. SHEETS .....	1900-1904
WADE H. ELLIS .....	1904-1908
U. G. DENMAN .....	1908-1911
TIMOTHY S. HOGAN .....	1911-1915
EDWARD C. TURNER .....	1915-1917
JOSEPH McGHEE .....	1917-1919
JOHN G. PRICE .....	1919-1923
C. C. CRABBE .....	1923-1927
EDWARD C. TURNER .....	1927-1929
GILBERT BETTMAN .....	1929-1933
JOHN W. BRICKER .....	1933-1937
HERBERT S. DUFFY.....	1937-1939
THOMAS J. HERBERT .....	1939-

STAFF OF THE OFFICE OF THE ATTORNEY GENERAL

THOMAS J. HERBERT .....	Attorney General
DALE DUNIFON .....	First Assistant
E. G. SCHUESSLER .....	Chief Counsel
HERBERT K. AMES .....	Assistant Attorney General
LEE D. ANDREWS .....	" " "
HAROLD M. BARON .....	" " "
HOWARD BERNSTEIN .....	" " "
WILLIAM J. BERWANGER .....	" " "
TINA G. BUZNEY .....	" " "
CARL H. CLARK .....	" " "
R. D. COLMERY .....	" " "
ALBERTUS B. CONN .....	" " "
CRARY DAVIS .....	" " "
FRED W. EDMONSTON .....	" " "
EDWARD P. FELKER .....	" " "
ARTHUR W. GALLOWAY .....	" " "
PERRY L. GRAHAM .....	" " "
ROBERT E. HALL .....	" " "
BURTON T. HORD .....	" " "
THOMAS F. JOSEPH .....	" " "
ALLYN D. KENDIS .....	" " "
GEORGE A. LUTZ .....	" " "
JOHN E. MILLER .....	" " "
RICHARD A. MORRIS .....	" " "
HARRY C. NAIL, Jr.* .....	" " "
ROBERT J. ODELL .....	" " "
CHARLES F. OHL .....	" " "
BENJAMIN M. PATTERSON .....	" " "
JOSEPH C. ROBINSON .....	" " "
ROBERT SCHECK** .....	" " "
MAURICE L. SCHELLENGER .....	" " "
W. LEE SHIELD, Jr.*** .....	" " "
DAVID M. SPRIGGS .....	" " "
EDWARD A. STENDEL .....	" " "
JANETTE VOGELGESANG .....	" " "
JOHN P. WALSH .....	" " "
GILBERT WEIL .....	" " "
AUBREY A. WENDT .....	" " "
CHARLES G. WILLIAMS .....	" " "
ANSEL H. WILSON .....	" " "
ALVY WITT .....	" " "
JOHN M. WOY .....	" " "
CLEMENS R. FRANK .....	Special Counsel
KENNETH L. SATER .....	Special Counsel
DONALD C. VAN BUREN .....	Special Counsel
WILLIAM M. DURKIN .....	Special Counsel, Cleveland District
EDWARD A. SCHOTT .....	Special Counsel, Cincinnati District
PERCY R. TAYLOR .....	Special Counsel, Toledo District

\*Appointed February, 1941.

\*\*Appointed September, 1941.

\*\*\*Appointed June, 1941.

# INDEX

1099

## 1941

OHIO STATE	Associations	}	SEE STATE
	Boards		
	Bureaus		
	Colleges		
	Commissions		
	Departments		
	Elective Officers		
	Institutions		
	Penal Institutions		
	Public Welfare		
	Retirement Systems		
	University		

### ABSENCE —

Page

1. Coroner — County less than one hundred thousand population — Office not vacated through absence, military forces, United States.
2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence of sheriff or deputy sheriff during such temporary absence..... 813
1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter.
2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected..... 707

### ABSENCE — LEAVE —

#### Adjutant General's Department:

1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary.
2. Employes of state, including civilian employes in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.
3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year..... 657

Leave of absence with pay — Section 5201-4a G.C., Amended Senate Bill 247, 94th General Assembly, does not prohibit em-



ABSENCE, LEAVE — Concluded.	Page
payers, who have employes under contracts of hire, from granting such leave — Attendance, weekly drills, encampments, training periods — Ohio State Guard — Ohio State Naval Militia — "Contribution or gift".....	499
Reserve officer, United States — Employed by Bureau of Unemployment Compensation or any department, division or office of state or political subdivision — Not entitled to leave of absence with pay for periods of time as provided in section 5273-2 G.C. — Amended Senate Bill 247, 94 General Assembly — Active duty, Selective Training and Service Act of 1940, amended by Service Extension Act of 1941 — 50 U.S.C.A. Appendix 303, amended Public Law 213-77 Congress.....	805
ABSENCE — PENAL INSTITUTIONS — SEE INSTITUTIONS.....	234
ABSTRACT — CONVICTION —	
Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code.....	882
ACCIDENT —	
Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer.....	212
ACCOUNTS — SHORTAGE —	
1. Tax receipts — Agent of treasurer of state, section 5546-7 General Code, required to account each week for sales, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to wholesale purchasers, and less amounts paid to licensed vendors for statutory redemption.	
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.	
3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent.....	1008
ADMINISTRATOR — RELIEF —	
Compatible office — Probation officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions.....	44

**AFFIDAVIT —**

*Page*

Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer ..... 212

Recorder, county — Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code..... 853

**AGENCY, GOVERNMENTAL —**

Relief area, local — Section 3391-1 G.C.—Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another..... 116

**AGENCY — STATE —**

Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials..... 384

**AGENT —**

1. Tax receipts — Agent of treasurer of state, section 5546-7 General Code, required to account each week for sales, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to wholesale purchasers, and less amounts paid to licensed vendors for statutory redemption.
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.
3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent..... 1008

**AGREEMENT — CONTRACT —**

Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code..... 988

**AGRICULTURAL ADJUSTMENT ACT —**

1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.

	<i>Page</i>
<b>AGRICULTURAL ADJUSTMENT ACT — Concluded.</b>	
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.	
3. "Marketing card"—"Farm marketing quota"—No requirement for such card where county home raises wheat, use, inmates or patients.	
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home .....	778
<b>AGRICULTURAL SEED LAW —</b>	
Establishment or place of business, where seeds offered for sale, must have on hand stock of seeds from which purchase orders are filled to be subject to license requirements — Section 5805-13 G.C.....	359
<b>AGRICULTURAL SOCIETY, COUNTY—</b>	
Regular class premiums paid in 1939 — County commissioners may appropriate funds in 1941, not to exceed \$800.00 to reimburse society — Section 9880 G.C.....	613
<b>AID FOR THE AGED —</b>	
Income — Cash bequest to recipient of aid for the aged — Must be reported to Division of Aid for the Aged — Sections 1359-4, 1359-14 G. C.....	135
Old age and survivor's insurance payments — Section 1345-7 G.C. limits weekly amount of benefits — Does not limit or reduce total amount individual entitled to receive within benefit year.....	478
Wife, living with and supported by husband, who receives aid for the aged — Section 1359-1 G.C. — May not obtain "legal settlement" in any county in this state as term is defined, section 3477 G.C.....	307
<b>AID TO BLIND —</b>	
County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966
<b>AID, FEDERAL —</b>	
Board of education — May declare emergency and place before electors at special election, question, bond issue:	
1. When school buildings destroyed.	
2. Building condemned by duly constituted public authority.	
3. When buildings partially constructed, certain named exigencies require additional funds.	
Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration.....	174

AID — SEE RELIEF ALSO

Page

ALFALFA HAY —

Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not “farm trucks” and may not be so licensed — Section 6292 General Code.....

878

ANALYSIS — COAL —

Contracts — Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Contractor liable for cost of one monthly analysis — When contractor otherwise liable — When bonus may be legally claimed by coal dealer.....

763

ANNUAL SALARY —

1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.
2. Compensation, precinct judges and clerks of elections primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.
3. How compensation determined for those who served, regular election, November 5, 1940.
4. County boards of elections — Clerks — “Annual” salary — Sections 4785-18, 4785-19 G.C.
5. “Calendar year” — County board of elections.
6. How to compute “annual salary” based on population, federal census.
7. When 1940 census applies.
8. Incumbents now in office — 1940 census.....

684

Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years.....

529

APPEAL —

1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.
2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.
3. When compliance with rules of procedure, status to continue to operate elevator.
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation.....

1047

Tax Appeals, Board of — and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located.....

850

APPOINTEE —	Page
Unclassified Civil Service, State of Ohio:	
1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.	
2. Each board member may appoint private secretary.	
3. Referee comes within purview of "assistant" — Sections 486-8(a)8, 1346-3 General Code.....	990
Vacancy — Office, village clerk — Person appointed three days prior to general election, November 1941 — No candidate elected — Appointee may retain office until successor elected and qualified — November election, 1943.....	983
<b>APPOINTMENT —</b>	
Coroner — Person who previously served eligible to be elected or appointed — Time, previous service, not essence — Not required to be licensed physician — Section 2856 General Code relates to eligibility and not method of selection for office .....	1070
Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C. — When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary.....	336
Village marshal — Tenure of office — Amended Senate Bill 3, 94 General Assembly — Where term expires December 31, 1941 — Incumbent remains until successor appointed — Sec- tion 4384 G.C. — When mayor may appoint village marshal who shall be designated chief of police — Probationary period — Those permanently appointed on and after September 5, 1941 — Removal from office — Sections 4263 to 4267 G.C.....	702
1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as pre- scribed in section 4384-2 General Code.	
2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Sec- tion 1465-61, paragraph 1, General Code.....	896
<b>APPOINTMENT — FAMILY — SPOUSE —</b>	
County officers enumerated in sections 2637, 2981 G.C. includ- ing county treasurer, authorized to appoint and employ cer- tain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud .....	190

**APPROPRIATION —**

Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals ..... 299

1. Drivers' License Fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended "in pursuance of a specific appropriation made by law."
2. Certain new duties created — No moneys appropriated.
3. Emergency Board without authority to allow moneys to "Bureau of Motor Vehicles-Drivers License Division" to cover such new duties.
4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division..... 736

Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C. — When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary ..... 336

**Tax Commission of Ohio, Delinquent:**

1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.
2. No power or authority to employ its own counsel.
3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by Commission — Appropriation — Compensation..... 144

**ARREST —**

Constable — "Peace officer" — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code..... 926

Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer..... 212

	<i>Page</i>
<b>ARTIFICIAL LIMBS —</b>	
Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards.....	363
<b>ASSESSMENT —</b>	
1. Taxes, current — May be paid without prejudice to complaint on an assessment for prior year.	
2. Status, delinquent taxes, interest and penalties where pending complaint.	
3. Special assessments may not be paid pending litigation in court, without prejudice, unless such litigation be part of appeal or complaint filed as to annual assessment of real estate — Sections 5609-2, 5609-3, 5609, 5610, 5611-4 General Code.....	844
1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.	
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C.....	773
<b>ASSESSMENT — ILLEGAL — SPECIAL —</b>	
1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.	
2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.	
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined — Section 3892 General Code.....	828
<b>ASSIGNMENT —</b>	
Recorder, county — Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code.....	853
<b>ASSISTANT —</b>	
Unclassified Civil Service, State of Ohio:	
1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.	
2. Each board member may appoint private secretary.	
3. Referee comes within purview of "assistant" — Sections 486-8 (a)8, 1346-3 General Code.....	990
<b>ASSOCIATION —</b>	
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to ap-	

	<i>Page</i>
<b>ASSOCIATION — Concluded.</b>	
prove expenditure if such attendance performed at county expense.....	966
Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....	947
<b>ATHLETICS —</b>	
Students attending state controlled colleges and universities — Managing authorities may collect reasonable incidental fees to cover costs and expenses necessary to accomplish objects for which such institutions founded — Where fees collected for varsity athletics, intermural athletics, entertainments, social functions, managing authorities may use reasonable discretion to allocate funds — Subject to proper and reasonable rules in absence of constitutional or statutory inhibitions .....	417
<b>ATTORNEY —</b>	
Attorney and counsellor at law — Entitled to apply for and receive either state-wide or county-wide notarial commission or both — Sections 119, 123, 124 General Code — House Bill 177, 94 General Assembly.....	1076
Conservancy District — Board of directors — May hire same person as attorney and secretary — Proviso secretary does not serve as treasurer.....	669
1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.	
2. Provisions section 832 G.C. do not contravene. Article I, section 10, Ohio Constitution.	
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.	
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general.....	178
<b>Tax Commission of Ohio, Delinquent:</b>	
1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.	
2. No power or authority to employ its own counsel.	
3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by Commission — Appropriation — Compensation.....	144
<b>AUTHORITY —</b>	
Degrees conferred by a college, university or other institution	



	<i>Page</i>
<b>AUTHORITY — Concluded.</b>	
of learning — Director of Education without authority to re- voke power to confer such degrees where college or university was incorporated prior to enactment Am. Sub. Senate Bill 299, 92nd General Assembly and met requirements sections 9922, 9923 General Code, as they existed prior to enactment of said bill if instruction offered or degrees conferred any time within two years immediately preceding July 26, 1937.....	921
<b>Fire Insurance Companies — Home Owners' Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation.....</b>	<b>952</b>
<b>Membership dues or fees in association or conference of muni- cipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....</b>	<b>947</b>
1. Motor vehicle, certificate of title — Must be typed — Regula- tion, registrar of motor vehicles — Authority, section 6290-7 G.C.	
2. Clerk of courts or person delegated by him, required to pre- pare all certificates of title and note all liens — No such author- ity vested in any other person — Section 6290-2 et seq., G.C.	311
<b>Partition fence — Township trustees — No authority to cause construction of such fence where boundary line is in dispute between properties of adjoining landowners — Sections 5910, 5913 G.C.....</b>	<b>47</b>
<b>United States Government — Property acquired in Ohio under Article I, section 8, Constitution of Ohio under Article I, sec- tion 8, Constitution of United States — Authority to enforce health laws not vested in State Departments of Health, nor district health boards.....</b>	<b>319</b>
<b>AUTOMOBILE DEALERS' AND SALESMENS' LICENSING ACT —</b>	
1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.	
2. Motor vehicles rebuilt or repaired sold in connection with bus- iness of dismantling, salvaging or rebuilding, where sale is re- current and made in continuous succession, violation sections 6302-2, 6302-18 General Code.	
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.	
4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.	
5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on ele- ment of continuity and systematic recurrence of sales.....	912

**AUTOMOBILE — SEE MOTOR VEHICLE —  
BANK —**

Page

County funds in hands and possession of county treasurer —  
Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C.....

49

**BANK LIQUIDATION —**

Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county.....

407

**BANKING BUSINESS —**

1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.
2. Note to pay premium on fire insurance policy does not constitute investment — Sections 9518, 9519, 9607-11 General Code.
3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium.....

902

**BANKS — DITCH — LEVEL —**

1. Ditch, county — In construction, county general fund charged only for benefits accruing to public or to roads or other county property.
2. Leveling off of banks — If new and separate project from original work, where statutory procedure followed, same procedure anew.....

494

**BALLOT —**

Election — Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signature is valid, if name signed as person is commonly known — Candidate, councilman, Columbus — “Frank H. Karns” name to appear on ballot, notwithstanding name registered “Francis H. Karns”.....

641

	<i>Page</i>
<b>BENEFICIARY, DECEASED —</b>	
Retirement System, School Employes — Benefits erroneously collected by executor of estate of deceased beneficiary — Procedure for refund.....	423
<b>BENEFITS —</b>	
Unemployment benefits — Where obtained from another state through false statements contained in weekly report filed with Bureau of Unemployment Compensation of Ohio — Recipient of such benefits violates section 13104 G.C. not section 1345-26 G.C.....	315
<b>BENEVOLENT INSTITUTION —</b>	
1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.	
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.	
3. Status, payment hospital services — Inmates privately owned benevolent institutions.....	570
<b>BEQUEST —</b>	
Income — Cash bequest to recipient of aid for the aged — Must be reported to Division of Aid for the Aged — Sections 1359-4, 1359-14 G.C.....	135
<b>BIRDS —</b>	
Birds, game, wild, plumage — Section 1408 General Code prohibits possession, non-game birds, native to Ohio and those which migrate across the state.....	818
<b>BOARD OF EDUCATION — SEE EDUCATION —</b>	
<b>BOARD — ROOM —</b>	
Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or boarding houses.....	153
<b>BONDS —</b>	
1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States Code, Title 31, Section 742.	
2. Such items "deposits" rather than "moneys" when listed and assessed for taxation — Sections 5324, 5326 General Code.....	1061

**BONDS — Concluded.**

*Page*

- 1. Bonds issued by political subdivisions, six per cent — Not paid at maturity, lack of funds, unless provision to contrary, continue to draw interest — Name and address holder unknown.
- 2. Where funds provided, place of payment at maturity, interest ceases to run, if bonds not presented for payment..... 491

- 1. "Foreign Corporation Act"—To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.
- 2. Foreign corporation engaging in business of "holding company"—Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.
- 3. When foreign corporation engaging in business of "holding company" pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license... 929

Mortgage revenue bonds — May be purchased and held as investment by trustees, sinking fund of municipality — Where issued by municipality to acquire, construct or extend public utility — Article XVIII, Section 12, Constitution of Ohio..... 100

Relief — Effect Amended Senate Bill 462, section 2, 117 O.L. 868 — Amended 118 O.L. 133 — Notes — Since December 31, 1939, proceeds derived from sale such notes must be placed in fund for their retirement and for retirement of bonds — March 1, 1943, limitation, final maturity date..... 517

Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.

State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C..... 71

To permit deputy sheriff to go armed — County commissioners may not pay premium from public funds — Section 12819 General Code..... 822

**BONDED INDEBTEDNESS —**

School districts, parts of which have been incorporated in new school district, section 4736, G.C. — County board of education has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebtedness — Tax Levy..... 461

	<i>Page</i>
<b>BONUS —</b>	
Contract — Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Contractor liable for cost of one monthly analysis — When contractor otherwise liable — When bonus may be legally claimed by coal dealer.....	763
<b>BOOKLET —</b>	
Pamphlet — Printed booklet — More than two leaves or four pages — Four or more leaves or eight or more pages — Stitched or otherwise bound together — Contract, state printing.....	140
<b>BOUNDARY LINE —</b>	
Deed — Description — Where words interspersed appear: "At the point where the south bank of": "To the south bank": "Thence westerly along said south bank", of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County.....	532
Partition fence — Township trustees — No authority to cause construction of such fence where boundary line is in dispute between properties of adjoining landowners — Sections 5910, 5913 G.C.....	47
<b>J. W. BROWN, ATTORNEY AT LAW, CINCINNATI —</b>	
Petition: To amend sections 1008-1, 6064-17, General Code — To prohibit employment of females in certain occupations or capacities — In re issuance of permits by Department of Liquor Control — Citizens of United States.....	735
<b>BUDGET COMMISSION —</b>	
Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C.—Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals.....	299
<b>BUILDING —</b>	
Township trustees — Without authority to lease portion township building, term ninety-nine years.....	393
<b>BUILDING AND LOAN ASSOCIATION —</b>	
1. May not lawfully accept subscriptions to capital stock in excess of authorized capital — No exception if sums paid in total less than authorized capital.	

<b>BUILDING AND LOAN ASSOCIATION — Concluded.</b>	<b>Page</b>
2. No authority to reduce number of shares where subscription exceeds authorized capital unless subscriber consents — No reduction may be made if subscription held out as bona fide for full amount to induce additional stock subscriptions .....	792

**BUREAU, RATING —**

1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.	
2. Note to pay premium on fire insurance policy does not constitute investment — Sections 9518, 9519, 9607-11 General Code.	
3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium.....	902

**BUS SERVICE —**

Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is "contract carriage"— Not a charter service — Section 614-103a G.C.....	544
---	-----

**BUS — SEE EDUCATION — SUBDIVISION BUS —**

**CCC —**

Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state. H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession.....	17
---	----

**CALENDAR YEAR —**

1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.
3. How compensation determined for those who served, regular election, November 5, 1940.
4. County boards of elections — Clerks — "Annual" salary — Sections 4785-18, 4785-19 G.C.
5. "Calendar year"— County board of elections.

CALENDAR YEAR — Concluded.	Page
6. How to compute "annual salary" based on population, federal census.	
7. When 1930 census applies.	
8. Incumbents now in office — 1940 census.....	684
Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years.....	529
 CAMPS, TRAILER —	
Health — District boards of health of general health districts — Inspection trailer camps — May impose reasonable standards by order or regulation — Health measure to prevent or restrict disease — Costs of inspection and permit chargeable to operators of camps.....	886
 CAPITAL STOCK —	
1. Building and loan association — May not lawfully accept subscriptions to capital stock in excess of authorized capital — No exception if sums paid in total less than authorized capital.	
2. No authority to reduce number of shares where subscription exceeds authorized capital unless subscriber consents — No reduction may be made if subscription held out as bona fide for full amount to induce additional stock subscriptions.....	792
 CENSUS FEDERAL —	
1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.	
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.	
3. How compensation determined for those who served, regular election, November 5, 1940.	
4. County boards of elections — Clerks — "Annual" salary — Sections 4785-18, 4785-19 G.C.	
5. "Calendar year" — County board of elections.	
6. How to compute "annual salary" based on population, federal census.	
7. When 1930 census applies.	
8. Incumbents now in office — 1940 census.....	684
Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C.— Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....	551

**CERTIFICATE — CERTIFIED PUBLIC ACCOUNTANT —** *Page*

- 1. Certified Public Accountant — Applicant for certificate to practice as public expert accountant — Ohio State Board of Accountancy has sound discretion to determine if such applicant is of good moral character.
- 2. Applicant who seeks re-examination more than eighteen months after date of application must pay fee, \$25.00.
- 3. Said Board without authority to extend eighteen month limitation — Section 1375 General Code ..... 861

**CERTIFICATE OF TITLE —**

- 1. Lien — Garage man for repairs — Possessory — No right of sale.
- 2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code..... 857
- 1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.
- 2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C..... 311

**CHARGES, REPAIR —**

- 1. Lien — Garage man for repairs — Possessory — No right of sale.
- 2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code..... 857

**CHARTER — CLEVELAND —**

- 1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter —
- 2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected..... 707

**CHARTER — MUNICIPALITY —**

- Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or State laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C.— Poor relief, appointment of relief director..... 426

**CHILD —**

- Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code..... 988
- “Foster home” — Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis — Juvenile court empowered to commit child



	<i>Page</i>
<b>CHILD —Concluded.</b>	
to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition.....	1
<b>CHILD, DEPENDENT —</b>	
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.....	673
<b>CHILD WELFARE BOARD, COUNTY —</b>	
Incompatible office — County auditor, member county child welfare board — May not legally be held by one person at same time.....	256
<b>CHILDREN — CRIPPLED —</b>	
1. Relief — Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.	
2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court.....	968
<b>CHILDREN'S HOME — COUNTY —</b>	
1. Equipment — Installation where no such type existed before — Replacement, existing equipment with new and superior equipment, different in quality and function from original is a "betterment and addition."	
2. "Maintenance and ordinary repair"— Restoration to sound and good state after decay, injury, dilapidation or partial destruction — Section 3119 G.C. — Children's Home.....	379
Gift, lands in fee, subject to reservation — County commissioners may accept — Rent to donors, duration, their lives, limited by and issue out of proceeds of donation — Transactions shall be reasonable — Section 18 General Code.....	825
<b>CITY — SEE MUNICIPALITY —</b>	
<b>CIVIL SERVICE —</b>	
Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or state laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C. — Poor relief, appointment of relief director.....	426

**CIVIL SERVICE — UNCLASSIFIED —**

*Page*

1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.
2. Each board member may appoint private secretary.
3. Referee comes within purview of "assistant"— Sections 486-8(a)8, 1346-3 General Code..... 990

**CLAIM —**

1. Lien — Garage man for repairs — Possessory — No right of sale.
2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code..... 857
- Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C..... 540

**CLEAN — REPAIR —**

- Ditches, county, drains or water courses — Cost to clean and repair after division and allotment of working sections — May be assessed against benefited property without further notice or hearing to property owners..... 592

**CLERK —**

Unclassified Civil Service, State of Ohio:

1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.
2. Each board member may appoint private secretary.
3. Referee comes within purview of "assistant"— Sections 486-8 (a)8, 1346-3 General Code..... 990

**CLERK, COURT — SEE COURT, CLERK OF COURTS.**

**CLERK, TOWNSHIP — SEE TOWNSHIP —**

**CLEVELAND — CITY COUNCIL —**

1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter —
2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected..... 707

**CLUB —**

- Bus service — Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is "contract carriage"— Not a charter service — Section 614-103a G.C..... 544

COAL —

Contract — Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Contractor liable for cost of one monthly analysis — When contractor otherwise liable — When bonus may be legally claimed by coal dealer..... Page 763

COLD STORAGE —

Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1155-10, 1155-11 General Code ..... 1018

COLLEGE — SEE UNIVERSITY —

COMMERCE — INTERSTATE — FOREIGN —

1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.
3. "Marketing card"—"Farm marketing quota"—No requirement for such card where county home raises wheat, use, inmates or patients.
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home ..... 778

COMMISSARY FUND — SEE FUND — PENAL INSTITUTIONS..... 234

COMMISSION — NOTARIAL —

Attorney and counsellor at law — Entitled to apply for and receive either state-wide or county-wide notarial commission or both — Sections 119, 123, 124 General Code — House Bill 177, 94 General Assembly..... 1076

COMMON CARRIER —

"Trolley coaches" or "trackless trolleys"—Propelled by electric motors, power supplied through overhead rails—"Street or suburban railroad company"—Section 614-2 G.C.—Any person or persons \* \* \* company or corporation, engaged in business, operating as a common carrier..... 219

COMMON PLEAS JUDGE — SEE COURT —

COMPANY — HOLDING — SEE HOLDING COMPANY..... 929

COMPATIBLE —

Page

Mayor of village, chief clerk, office of county engineer — May become incompatible if duties of each become numerous or arduous and interfere with proper execution of both.....	445
Conservancy district, board of directors — May hire same person as attorney and secretary — Proviso, secretary does not serve as treasurer.....	669
Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district.....	1067
Probation officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions.....	44
Township trustee — Village marshal — May be held simultaneously by same person.....	1079

INCOMPATIBLE OFFICE —

County auditor, member county child welfare board — May not legally be held by one person at same time.....	256
---	-----

COMPENSATION —

Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C.— Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals.....	299
Firemen's relief and pension fund — Under section 4609 et seq., G.C., volunteer firemen not required to contribute 2% or any other amount to such fund — May voluntarily contribute — Boards of trustees of such fund may adopt rules and regulations to distribute fund to volunteer or part time firemen and determine amount of compensation — Sections 4612-4, 4612-5, 4612-6, G.C.....	37
Metropolitan Housing Authority — Not subject to payment unemployment contributions — May not elect to become subject to Ohio unemployment compensation laws — Sections 1078-29 et seq., 1345-4 G.C.....	505
Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....	551

<b>COMPENSATION — Concluded.</b>		<i>Page</i>
Tax Commission of Ohio, Delinquent:		
1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.		
2. No power or authority to employ its own counsel.		
3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by commission — Appropriation — Compensation.....		144
 <b>COMPLAINT —</b>		
1. Taxes, current — May be paid without prejudice to complaint on an assessment for prior year.		
2. Status, delinquent taxes, interest and penalties where pending complaint.		
3. Special assessments may not be paid pending litigation in court, without prejudice, unless such litigation be part of appeal or complaint filed as to annual assessment of real estate — Sections 5609-2, 5609-3, 5609, 5610, 5611-4, General Code.....		844
 <b>CONCESSION —</b>		
Board of Park Commissioners, section 2976-6 G.C.:		
1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.		
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course may be purchased.		
3. Board may operate upon its land concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....		109
 Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state. H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession.....		
		17
 <b>CONSERVANCY DISTRICT —</b>		
Board of directors — May hire same person as attorney and secretary — Proviso, secretary does not serve as treasurer.....		669
 <b>CONSTABLE —</b>		
“Peace officer” — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code.....		926

	<i>Page</i>
<b>CONSUMERS —</b>	
Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1155-10, 1155-11 General Code .....	1018
<b>CONSUMER — TAX —</b>	
Internal Revenue Code, section 3406 — Ohio sales tax computation — SEE — TAX.....	836
<b>CONTAGION —</b>	
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
<b>CONTRACT — AGREEMENT —</b>	
Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code.....	988
<b>CONTRACT CARRIAGE —</b>	
Bus service — Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is “contract carriage” — Not a charter service — Section 614-103a G.C. ....	544
<b>CONTRACTS, CONTINUING — TEAECHERS SEE — EDUCATION, SUBDIVISIONS, CONTRACT — TEACHERS —</b>	
<b>CONTRACT — HIRE —</b>	
Leave of absence with pay — Section 5201-4a G.C., Amended Senate Bill 247, 94th General Assembly, does not prohibit employers, who have employes under contracts of hire, from granting such leave — Attendance, weekly drills, encampments, training periods — Ohio State Guard — Ohio State Naval Militia — “Contribution or gift.”.....	499
<b>CONTRACT —</b>	
Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Contractor liable for cost of one monthly analysis — When contractor otherwise liable — When bonus may be legally claimed by coal dealer....	763
Fire insurance — Authority, board county commissioners to enter into such contract — Premiums — Five year period.....	585
1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes	

	<i>Page</i>
CONTRACT — Concluded.	
— Part of compensation of employes — Police and fire departments excepted.	
2. Entire premium on contract, life insurance policy, must be paid by employes.....	1091
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury....	94
1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.	
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-33 G.C.....	341
Pamphlet — Printed booklet — More than two leaves or four pages — Four or more leaves or eight or more pages — Stitched or otherwise bound together — Contract, state printing.....	140
Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.....	63
CONTRIBUTING MEMBERS —	
Ohio National Guard — May not enlist contributing members while in active service of United States, pursuant to lawful call and order of president.....	605
CONTRIBUTION —	
Metropolitan Housing Authority — Not subject to payment unemployment contributions — May not elect to become subject to Ohio unemployment compensation laws — Sections 1078-29 et seq., 1345-4 G.C.....	505
Unemployment Compensation Act — Contribution from employer — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or revoke permit — Section 1345-4 G.C.....	536
CONVENTION —	
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966

CONVERSION —

Page

1. Pawnbroker — Repledge articles left as security — Must have authority to sell or dispose of property of United States.
2. No duty upon pawnbroker to ascertain pawnee is licensed pawnbroker — Licensed pawnee.
3. Procedure, notice upon default, pawnee, pawnor.
4. Licensed pawnbrokers governed by section 6341-1 G.C.
5. Pawned article, repledged, assignment, final pawnbroker must hold surplus proceeds one year — If not claimed, absolute property final pawnbroker.
6. Where repledge, conditional conveyance, how surplus governed.
7. When excessive loan may be conversion — Sections 6337 to 6346 G.C..... 617

CORPORAL PUNISHMENT —

- Teacher in public schools — Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment..... 89

CORPORATION —

- Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop cut and handled by corporation employes — Such equipment not "farm trucks" and may not be so licensed — Section 6292 General Code..... 878

- Fee — Consolidation agreement, constituent corporations, domestic and foreign — Secretary of state — Section 176 G.C.— Increase, number of shares — Credit to be allowed — Rates set forth in said section — Authorized shares, domestic constituent corporations..... 120

- Fire Insurance Companies — Home Owners' Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation..... 952

1. "Foreign Corporation Act"— To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.
2. Foreign corporation engaging in business of "holding company"— Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.
3. When foreign corporation engaging in business of "holding company" pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license.... 929



	<i>Page</i>
CORPORATION — Concluded.	
“Trolley coaches” or “trackless trolleys”— Propelled by electric motors, power supplied through overhead rails — “Street or suburban railroad company”— Section 614-2 G.C. — Any person or persons * * * company or corporation, engaged in business, operating as a common carrier.....	219
CORPORATION — OHIO — NEW YORK —	
Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq. G. C.....	522
COST —	
Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment.....	125
Highway — Necessary repair — Repair, unavoidable, indispensable and immediately required to maintain highway in proper condition for traveling — Emergency repair — Phrases: Cost not more than \$200.00; does not exceed \$200.00 — Section 2792-1 G.C.....	132
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
COST — CONSTRUCTION —	
Highway — When portion improved, part of state highway system located within limits of municipality and director determines certain designated property of a public utility obstructs or interferes with reconstruction or use of highway the director may require the public utility to remove or relocate at its own expense such property — Section 1199 G.C. authorizes the director to proceed at expense of owner if failure to comply with order — How cost paid.....	351
COUNCIL, CITY —	
Poor relief — Board of county commissioners, council or other legislative body of city may borrow money to anticipate receipt of revenues produced by levy of excise taxes — Extent authorized — Notes issued must be due and payable on or before March 1, 1942 — Amended Senate Bill 462, 117 O.L. 868 — House Bill 741, section 1, 117 O.L. 753, 868 — Substitute House Bill 172, 94th General Assembly.....	451
COUNCIL, CLEVELAND CITY —	
1. United States, armed forces — Enlistment or conscription —	

	<i>Page</i>
<b>COUNCIL, CLEVELAND CITY — Concluded.</b>	
Person absent vacates position in Cleveland city council by specific terms of charter —	
2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected .....	707
<b>COUNCIL — VILLAGE —</b>	
Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election and qualification of mayor and council as city officers, municipal corporation.....	9
<b>COUNTY —</b>	
Attorney and counsellor at law — Entitled to apply for and receive either state-wide or county-wide notarial commission or both — Sections 119, 123, 124 General Code — House Bill 177, 94 General Assembly.....	1076
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.	673
1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.	
2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.	
3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district	1029
Partnership: Business, breeding dogs for hunting or for sale — Part of dogs kept at home of each partner in different counties — Kennel license required in each county — Where part of dogs kept at home of each partner in same county, only one kennel license required.....	294
1. Relief — Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in de-	

	Page
COUNTY — Continued.	
termining loss or acquisition of legal settlement — Section 3477 General Code.	
2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court.....	968
Wife, living with and supported by husband, who receives aid for the aged — Section 1359-1 G.C. — May not obtain "legal settlement" in any county in this state as term is defined, section 3477 G.C.....	307
 AGRICULTURAL SOCIETY, COUNTY —	
Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C.....	216
Regular class premiums paid in 1939 — County commissioners may appropriate funds in 1941, not to exceed \$800.00 to reimburse society — Section 9880 G.C.....	613
 AUDITOR, COUNTY —	
Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county.....	407
Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for collection — Made by county auditor, section 2589 G.C.....	198
Tax Appeals, Board of — and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located.....	850
1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.	
2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.	
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined. Section 3892 General Code.....	828

	<i>Page</i>
COUNTY — Continued.	
AUDITOR, DEPUTY COUNTY —	
Incompatible office — County auditor, member county child welfare board — May not legally be held by one person at same time.....	256
COUNTY CHILDREN'S HOME — SEE CHILDREN'S HOME, COUNTY —	
CLERK CHIEF — COUNTY ENGINEER —	
Compatible office — Mayor of village, chief clerk, office of county engineer — May become incompatible if duties of each become numerous or arduous and interfere with proper execution of both.....	445
CLERK, COUNTY —	
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury.....	94
COMMISSIONERS, COUNTY —	
Agricultural society, county — Regular class premiums paid in 1939 — County commissioners may appropriate funds in 1941, not to exceed \$800.00 to reimburse society — Section 9880 G.C. ....	613
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966
Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatorily by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals.....	299
Bond to permit deputy sheriff to go armed — County Commissioners may not pay premium from public funds — Section 12819 General Code.....	822
Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling ...	202

COMMISSIONERS, COUNTY —Continued.		<i>Page</i>
County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C.....		49
County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes—Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud.....		190
County vehicles required to be plainly and conspicuously lettered as county property: Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C.....		372
Fire insurance — Authority, board county commissioners to enter into such contract — Premiums — Five year period.....		585
Former, county commissioner — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting.....		105
Gift, lands in fee, subject to reservation — County commissioners may accept — Rent to donors, duration, their lives, limited by and issue out of proceeds of donation — Transactions shall be reasonable — Section 18 General Code.....		825
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.		
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury....		94
Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C.— When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary.....		336

COUNTY — Continued.

Page

COMMISSIONERS, COUNTY — Concluded.

- 1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.
- 2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C..... 341
- Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C..... 216
- Poor relief — Board of county commissioners, council or other legislative body of city may borrow money to anticipate receipt of revenues produced by levy of excise taxes — Extent authorized — Notes issued must be due and payable on or before March 1, 1942 — Amended Senate Bill 462, 117 O.L. 868 — House Bill 741, section 1, 117 O.L. 753, 868 — Substitute House Bill 172, 94th General Assembly ..... 451
- 1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C.— Borne by municipal corporation.
- 2. Where board of county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C..... 78
- Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C.— Commissioners not bound by section 2412-1 G.C., which requires approval judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C..... 588

CORONER —

- 1. County less than one hundred thousand population — Office not vacated through absence, military forces, United States.
- 2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence sheriff or deputy sheriff during such temporary absence..... 813
- Person who previously served eligible to be elected or appointed — Time, previous service, not essence — Not required to be licensed physician — Section 2856 General Code relates to eligibility and not method of selection for office..... 1070

COUNTY DITCH —

- Ditches, county, drains or water courses — Cost to clean and repair after division and allotment of working sections — May be assessed against benefited property without further notice or hearing to property owners..... 592

	<i>Page</i>
COUNTY — Continued.	
COUNTY DITCH — Concluded.	
1. In construction, county general fund charged only for benefits accruing to public or to roads or other county property.	
2. Leveling off of banks — If new and separate project from original work, where statutory procedure followed, same procedure anew.....	494
Obstruction, causes waters flowing through to overflow upon lands of another — Remove obstruction, section 6443 G.C. — Such power not granted by sections 6693, 6694, 6695 G.C.....	470
 COUNTY BOARD OF EDUCATION — SEE EDUCATION —	
 COUNTY BOARD OF ELECTIONS —	
1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.	
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.	
3. How compensation determined for those who served, regular election, November 5, 1940.	
4. County boards of elections — Clerks — “Annual” salary — Sections 4785-18, 4785-19 G.C.	
5. “Calendar year” — County board of elections.	
6. How to compute “annual salary” based on population, federal census.	
7. When 1930 census applies.	
8. Incumbents now in office — 1940 census.....	684
 ENGINEER, COUNTY —	
Compatible office — Mayor of village, chief clerk, office of county engineer — May become incompatible if duties of each become numerous or arduous and interfere with proper execution of both.....	445
County vehicles required to be plainly and conspicuously lettered as county property:	
Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C.....	372
Township trustees — Township roads — Authority to hire labor, maintenance work, township roads — Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads.....	1081

COUNTY — Continued.

Page

COUNTY HOME —

1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.
3. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home.....

778

COUNTY LAW LIBRARY ASSOCIATIONS —

1. Annual refunds — Should be made to treasurers of contributing political subdivisions pro rata — Basis, actual payments — Section 3058 G.C.
2. Municipal corporation and county law library association — May not compromise or settle for less amount owing by municipality — Section 3056 G.C.....

563

COUNTY OFFICERS —

County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud.....

190

Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years.....

529

Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....

551

COUNTY OFFICIAL —

Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C.—



	<i>Page</i>
COUNTY — Continued.	
COUNTY OFFICIAL — Concluded.	
Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses.....	438
COUNTY — POPULATION —	
1. Coroner — County less than one hundred thousand population — Office not vacated through absence, military forces, United States.	
2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence sheriff or deputy sheriff during such temporary absence.....	813
RECORDER, COUNTY —	
Duty to charge fees, recording notice of lien filed by Bureau of Unemployment Compensation as prescribed by section 2778 General Code pursuant to section 1345-4 (a) (4) General Code, Amended Substitute Senate Bill 187, 94 General Assembly.....	871
Fees — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section.....	206
Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code.....	853
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose. .	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury.....	94
Not legally entitled to charge twenty-five cents for separate marginal release of each instrument, number oil and gas leases presented for blanket cancellation — Section 2779 G.C.	
2. Legal charge, twelve cents, each one hundred words for recording, five cents each grantor and each grantee to index — “Other instruments of writing” — Section 2778 G.C.....	713
SHERIFF —	
Constable — “Peace officer” — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code.....	926
County vehicles required to be plainly and conspicuously lettered as county property:	

COUNTY — Continued.

Page

SHERIFF — Concluded.

Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C..... 372

Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C.— When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary..... 336

Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C..... 216

1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C..... 773

SHERIFF, DEPUTY —

Bond to permit deputy sheriff to go armed — County commissioners may not pay premium from public funds — Section 12819 General Code..... 822

1. Coroner — County less than one hundred thousand population — Office not vacated through absence, military forces, United States.
2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence sheriff or deputy sheriff during such temporary absence..... 813

TREASURER, COUNTY —

Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county..... 407

County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C..... 49

COUNTY — Continued.

Page

TREASURER, COUNTY — Concluded.

County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud..... 190

1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.
2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined. Section 3892 General Code..... 828

TREASURY, COUNTY —

Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.

County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury.... 94

Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses..... 438

COURT —

Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer..... 212

Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, en-

COUNTY — Continued.

Page

COURT — Concluded.

titled to usual witness fees — Sections 3012, 3014, G.C.— Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses..... 438

COURT, CLERK OF —

Monies paid to person who escorted prisoner, a witness..... 234

1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.

2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C..... 311

Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code..... 882

COURT, COMMON PLEAS —

Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C.— Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals..... 299

Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C.— Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed..... 551

COMMON PLEAS COURT, JUDGE —

County vehicles required to be plainly and conspicuously lettered as county property:  
 Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C..... 372

Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners,

## COUNTY — Continued.

Page

## COMMON PLEAS COURT, JUDGE — Concluded.

engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C.— Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed..... 551

Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C.— Commissioners not bound by section 2412-1 G.C., which requires approval of judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C..... 588

## COURT — JURISDICTION —

County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud..... 190

## JUVENILE COURT —

Compatible office — Probation officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions ..... 44

"Foster home" — Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis — Juvenile court empowered to commit child to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition..... 1

1. Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C..... 673

## JUDGE — JUVENILE COURT —

1. Relief — Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.

COUNTY — Continued.

Page

JUDGE — JUVENILE COURT — Concluded.

- 2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court ..... 968

PROBATE COURT —

- 1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.
- 2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C..... 673

PROBATE JUDGE —

- Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C. — When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary ..... 336

COURT — FINIS —

CREDITOR — DEBTOR —

- Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or broading houses..... 153

CREEK —

- Deed — Description — Where words interspersed appear: "At the point where the south bank of": "To the south bank": "Thence westerly along said south bank", of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County..... 532

CRIME — SENTENCE — SEE SENTENCE —

CRIMINAL PROCEEDING —

- Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace,

	<i>Page</i>
CRIMINAL PROCEEDING — Concluded.	
violation, section 1261-14 G.C., accused bound over to grand jury, no indictment.....	125
CRIMINAL RECOGNIZANCE —	
Fees — County recorder — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section.....	206
CRIPPLED CHILDREN —	
1. Relief — Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.	
2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court.....	968
DAMAGE —	
Mahoning Valley Sanitary District — Proprietary functions — May purchase insurance, against liability, damage, in exercise of functions.....	474
Relief area, local — Section 3391-1 G.C.—Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
Teacher in public schools — Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment.....	89
DEALER —	
1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.	
2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.	
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.	

**DEALER — Concluded.**

Page

- 4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.
- 5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales ..... 912
- Motor vehicle — Passenger car owned by dealer, bearing dealers' license plates, duly assigned, may be operated by any person for any lawful purpose — Section 6301-1a, G.C..... 448

**DEBTOR — CREDITOR —**

- Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or boarding houses..... 153

**DECEASED BENEFICIARY —**

- Retirement System, School Employes — Benefits erroneously collected by executor of estate of deceased beneficiary — Procedure for refund..... 423

**DEED —**

- Description — Where words interspersed appear: "At the point where the south bank of": "To the south bank": "Thence westerly along said south bank", of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County..... 532

**DE FACTO OFFICER —**

- Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675, G.C. — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision..... 455

**DEFAULT —**

- Delinquent taxes, assessments, penalties, interest, etc. — When person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittemore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How charges, interest, etc., computed ..... 31



## DEFENSE TRAINING PROGRAM —

Page

1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.
2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.
3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district.... 1029

## DEGREES —

- Conferred by a college, university or other institution of learning — Director of Education without authority to revoke power to confer such degrees where college or university was incorporated prior to enactment Am. Sub. Senate Bill 299, 92nd General Assembly and met requirements sections 9922, 9923 General Code, as they existed prior to enactment of said bill if instruction offered or degrees conferred any time within two years immediately preceding July 26, 1937..... 921

## DELINQUENT SEWER RENTAL —

- Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for collection — Made by county auditor, section 2589 G.C..... 198

## DEMOUNTABLE CONTAINER — TRUCK —

- Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax..... 666

## DEPOSIT —

1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States Code, Title 31, Section 742.
2. Such items "deposits" rather than "moneys" when listed and assessed for taxation — Sections 5324, 5326 General Code..... 1061

## DEPOSITORY —

- Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided

<b>DEPOSITORY — Concluded.</b>	<i>Page</i>
tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county.....	407
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury....	94
Metropolitan Housing Authority:	
Expenditure funds — Insurance, employes' automobiles — Dinners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, funds from project offices to depositories for such funds.....	226
<b>DEPRECIATION — DONATIONS —</b>	
Tuition — To compute amount payable by district, residence of pupil, attendance foreign school district, base charges, actual expense to district — Depreciation — Exclude donations: individual, federal government, any other source — Section 7595-1d G.C.....	485
<b>DINNERS —</b>	
Metropolitan Housing Authority:	
Expenditure funds — Insurance, employes' automobiles — Dinners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, fund from project offices to depositories for such funds.....	226
<b>DISTRIBUTORS, WHOLESALE —</b>	
Beer, ale, lager, stout and other malt liquor, containing not more than 7% alcohol by weight — Wholesale distributors — B-1, B-2 permits — Effect, amendment, June 4, 1935, to section 6064-15 G.C. — Proportional refunder permit fees — Additional fees — Section 6064-66 G.C., effective September 5, 1935, since repealed.....	82
<b>DITCH, COUNTY — SEE COUNTY DITCH —</b>	
<b>DOGS —</b>	
Partnership:	
Business, breeding dogs for hunting or for sale — Part of	

DOGS — Concluded.	Page
dogs kept at home of each partner in different counties — Kennel license required in each county — Where part of dogs kept at home of each partner in same county, only one kennel license required .....	294
 DOMESTIC CORPORATION —	
Fee — Consolidation agreement, constituent corporations, do- mestic and foreign — Secretary of state — Section 176 G.C. Increase, number of shares — Credit to be allowed — Rates set forth in said section — Authorized shares, domestic con- stituent corporations .....	120
 DONATIONS — DEPRECIATION —	
Tuition — To compute amount payable by district, residence of pupil, attendance foreign school district, base charges, actual expense to district — Depreciation — Exclude donations: in- dividual, federal government, any other source — Section 7595-1d G.C.....	485
 “DRILL AND CAMP PAY” —	
Adjutant General’s Department:	
1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster Gen- eral — Not entitled to “drill and camp pay” in addition to statutory salary.	
2. Employes of state, including civilian employes in said depart- ment, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.	
3. State employes, employes political subdivision, including civil- ian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year.....	657
 DRIVERS’ LICENSE FEES —	
1. Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended “in pursuance of a specific appropriation made by law.”	
2. Certain new duties created — No moneys appropriated.	
3. Emergency Board without authority to allow moneys to “Bureau of Motor Vehicles-Drivers License Division” to cover such new duties.	
4. House Bill 665, Section 8, 94 General Assembly — Control- ling Board — Authority to transfer certain funds to said Bureau and License Division .....	736

**DUES —**

*Page*

- Membership dues or fees in association or conference of municipalities in absence of expense enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues..... 947

**DUTY, TRAINING —**

Adjutant General's Department:

1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary.
2. Employes of state, including civilian employes in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.
3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year..... 657

**EDUCATION —**

**ABSENCE — LEAVE OF —**

1. Board of education — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.
2. Use of school building or rooms in school building — Religious instruction to school pupils and others..... 160
1. Teachers in public schools — Employed during each of five school years preceding passage of House Bill 121, 94 General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for "continuing" service status — "Continuing contracts," section 7690-2 General Code.
2. Status teacher under contract with two boards of education — Half days' service — Full time basis — 1935-1941..... 891

**ATTENDANCE, AVERAGE DAILY —**

1. Fund, state public school — Average daily attendance — Pupils in district where school maintained more than 180 days in school year — To compute, divide total daily pupil attendance for each day school in session by number of those days — Result — Average daily attendance.
2. Amount, apportioned and paid — Multiply sum equal to amount fixed by statute for day, average daily attendance, in classes and grades in district by average daily attendance in classes and grades as above set out — Result, multiplied

EDUCATION — Continued.	Page
ATTENDANCE, AVERAGE DAILY — Concluded.	
by 180, amount apportioned and paid to such district — Section 7595-1 G.C.....	513
BOND ISSUE —	
Board of education — May declare emergency and place before electors at special election, question, bond issue:	
1. When school buildings destroyed.	
2. Buildings condemned by duly constituted public authority.	
3. When buildings partially constructed, certain named exigencies require additional funds.	
Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration.....	174
BUS —	
Bus — Not “school bus” when used to transport children to and from Sunday school — Section 6295-1 G.C.....	510
BUS, SCHOOL —	
Education, board of — May in its discretion procure insurance, liability and property damage, to cover conveyances used to transport school pupils — Same as to accident insurance covering all children transported under authority such board — Section 7731-5 G.C.....	347
BUDGET COMMISSION —	
School district — Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district during last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be considered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C.	67
BUILDING, SCHOOL —	
1. Board of education — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.	
2. Use of school building or rooms in school building — Religious instruction to school pupils and others .....	160
CERTIFICATE, LIFE —	
1. Teachers in public schools — Contract system — Exception, section 7690-2 G.C., House Bill 121, 94 General Assembly — Applies to “new teachers” and “beginning teachers” in districts under eight hundred pupils.	
2. “Continuing contracts.”	
3. Construction: “at the time of the passage of this act” — Act	

EDUCATION — Continued.

Page

CERTIFICATE, LIFE — Concluded.

approved by governor June 2, 1941.

- 4. Mandatory duty, boards of education in state to tender continuing contracts to teachers who hold professional, permanent or life certificates, who completed five consecutive years of employment, expiration school year 1940-1941..... 627

- 1. Teachers in public schools — “At the time of the passage of this act” — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.

- 2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.

- 3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.

- 4. Status, married women teachers.

- 5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age..... 648

- 1. Teacher in public schools — Board of education may award continuing contract to teacher holding a life certificate — Requirement — Prior to April 1938 completion two consecutive years of teaching in part of a school district which was transferred to district of such board of education — Teacher was re-employed — Employment continued until passage of House Bill 121, 94 General Assembly — Sections 7690-2, 4692 General Code.

- 2. Status, teacher employed prior to May, 1938 — Section 4736 General Code.

- 3. Superintendent of schools — Recommendation to reemploy such teachers — Vote, three-fourths entire membership of board, required to reject recommendation — No mandatory duty of board to offer continuing contract ..... 978

CERTIFICATE — TEACHER —

- 1. Teachers in public schools — Employed during each of five school years preceding passage of House Bill 121, 94 General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for “continuing” service status — “Continuing contracts,” section 7690-2 General Code.

- 2. Status teacher under contract with two boards of education — Half days’ service — Full time basis — 1935-1941..... 891

- 1. Teachers in public schools — “Substitute teachers” — “Regular teachers” — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on

## EDUCATION — Continued.

Page

## CERTIFICATE — TEACHER — Concluded.

yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “Second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.

2. County superintendents of schools, “teachers” entitled to employment under “continuing contract”, same extent, same manner as other teachers — Section 7690-2 G.C. House Bill 121, 94 General Assembly..... 749

## CITATION —

1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.
2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.
3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If transfer accepted, county board of education may not subsequently set aside such action..... 997

## CONTRACT —

Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling..... 202

Married women teachers in public schools — Contracts of employment — Limited or continuing — Policy against employment not unreasonable, unlawful, arbitrary, irrational or irrelevant act of board of education — Sound discretion of board — Status where teacher marries in violation of contract not to marry — Sections 7690-1, 7690-6 G.C.— House Bill 121, 94 General Assembly..... 575

## CONTRACT — “CONTINUING” —

1. Teachers in public schools — Contract system — Exception, section 7690-2 G.C., House Bill 121, 94 General Assembly — Applies to “new teachers” and “beginning teachers” in districts under eight hundred pupils.
2. “Continuing contracts.”
3. Construction: “at the time of the passage of this act” — Act

EDUCATION — Continued.

Page

CONTRACT — “CONTINUING” — Continued.

- approved by governor June 2, 1941.
4. Mandatory duty, boards of education in state to tender continuing contracts to teachers who hold professional, permanent or life certificates, who completed five consecutive years of employment, expiration school year 1940-1941..... 627
  1. Teachers in public schools — “At the time of the passage of this act” — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.
  2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.
  3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.
  4. Status, married women teachers.
  5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age. .... 648
  1. Teachers in public schools — “Substitute teachers” — “Regular teachers” — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.
  2. County superintendents of schools, “teachers” entitled to employment under “continuing contract”, same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749
  1. Teachers in public schools — Employed during each of five school years preceding passage of House Bill 121, 94 General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for “continuing” service status — “Continuing contracts,” section 7690-2 General Code.
  2. Status teacher under contract with two boards of education — Half days’ service — Full time basis — 1935-1941..... 891
  1. Teacher in public schools — Board of education may award continuing contract to teacher holding a life certificate — Requirement — Prior to April 1938 completion two consecutive years of teaching in part of a school district which was transferred to district of such board of education — Teacher was reemployed — Employment continued until passage of House



## EDUCATION — Continued.

Page

## CONTRACT — “CONTINUING” — Concluded.

Bill 121, 94 General Assembly — Sections 7690-2, 4692 General Code.

2. Status, teacher employed prior to May, 1938 — Section 4736 General Code.
3. Superintendent of schools — Recommendation to reemploy such teachers — Vote, three-fourths entire membership of board, required to reject recommendation — No mandatory duty of board to offer continuing contract..... 978

## DEBT SERVICE —

School district — Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district during last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be considered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C. 67

## DISSOLUTION — SCHOOL DISTRICT —

1. School district, new — When created by county board of education — Consists of or embraces part of territory of existing school district — Portion, remaining district is old district, which exists and functions.
2. No vested legal power in county board of education to create new school district, dissolve existing district and abolish its board.
3. No authority, section 4736 G.C., or any other provision of law, to dissolve school district and abolish board by changing name and thus assume to create new school district.
4. Duty county board of education to appoint board for new district — Election of members — Terms of office..... 728

## EDUCATION, BOARD OF —

Married women teachers in public schools — Contracts of employment — Limited or continuing — Policy against employment not unreasonable, unlawful, arbitrary, irrational or irrelevant act of board of education — Sound discretion of board — Status where teacher marries in violation of contract not to marry — Sections 7690-1, 7690-6 G.C. — House Bill 121, 94 General Assembly..... 575

May declare emergency and place before electors at special election, question, bond issue:

1. When school buildings destroyed.
2. Buildings condemned by duly constituted public authority.
3. When buildings partially constructed, certain named exigencies require additional funds.

Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to

**EDUCATION, BOARD OF — Concluded.**

*Page*

build garage, landscape grounds and manufacture equipment by National Youth Administration..... 174

1. May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.

2. Use of school building or rooms in school building — Religious instruction to school pupils and others..... 160

May in its discretion procure insurance, liability and property damage, to cover conveyances used to transport school pupils — Same as to accident insurance covering all children transported under authority such board — Section 7731-5 G.C..... 347

1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.

2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.

3. Board of education, funds may be expended to purchase building; use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district..... 1029

1. School district, new — When created by county board of education — Consists of or embraces part of territory of existing school district — Portion, remaining district is old district, which exists and functions.

2. No vested legal power in county board of education to create new school district, dissolve existing district and abolish its board.

3. No authority, section 4736 G.C., or any other provision of law, to dissolve school district and abolish board by changing name and thus assume to create new school district.

4. Duty county board of education to appoint board for new district — Election of members — Terms of office..... 728

School districts parts of which have been incorporated in new school district, section 4736, G.C. — County board of education has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebtedness — Tax levy..... 461

**EDUCATION, BOARD OF — TEACHERS IN PUBLIC SCHOOLS —**

Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of

## EDUCATION, BOARD OF — TEACHERS IN PUBLIC

Page

## SCHOOLS — Continued.

- employment, board had knowledge high temper of teacher and prior acts, excessive punishment..... 89
1. Contract system — Exception, section 7690-2 G.C., House Bill 121, 94 General Assembly — Applies to “new teachers” and “beginning teachers” in districts under eight hundred pupils.
  2. “Continuing contracts.”
  3. Construction: “at the time of the passage of this act” — Act approved by governor June 2, 1941.
  4. Mandatory duty, boards of education in state to tender continuing contracts to teachers who hold professional, permanent or life certificates, who completed five consecutive years of employment, expiration school year 1940-1941..... 627
  1. “At the time of the passage of this act” — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.
  2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.
  3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.
  4. Status, married women teachers.
  5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age..... 648
  1. “Substitute teachers” — “Regular teachers” — Certification, years of service — Continuing contracts — Board of Education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.
  2. County superintendents of schools, “teachers” entitled to employment under “continuing contract”, same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749
  1. Employed during each of five school years preceding passage of House Bill 121, 94 General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for “continuing” service status — “Continuing contracts,” section 7690-2 General Code.
  2. Status teacher under contract with two boards of education — Half days’ service — Full time basis — 1935-1941..... 891

EDUCATION — Continued.

Page

EDUCATION, BOARD OF — TEACHERS IN PUBLIC SCHOOLS — Concluded.

- 1. Board of education may award continuing contract to teacher holding a life certificate — Requirement — Prior to April 1938 completion two consecutive years of teaching in part of a school district which was transferred to district of such board of education — Teacher was reemployed — Employment continued until passage of House Bill 121, 94 General Assembly — Sections 7690-2, 4692 General Code.
- 2. Status, teacher employed prior to May, 1938 — Section 4736 General Code.
- 3. Superintendent of schools — Recommendation to reemploy such teachers — Vote, three-fourths entire membership of board, required to reject recommendation — No mandatory duty of board to offer continuing contract .....

978

EDUCATION, COUNTY BOARD OF —

- 1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.
- 2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.
- 3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If transfer accepted, county board of education may not subsequently set aside such action.....

997

ELECTION — BOARD OF EDUCATION —

- 1. School district, new — When created by county board of education — Consists of or embraces part of territory of existing school district — Portion, remaining district is old district, which exists and functions.
- 2. No vested legal power in county board of education to create new school district, dissolve existing district and abolish its board.
- 3. No authority, section 4736 G.C., or any other provision of law, to dissolve school district and abolish board by changing name and thus assume to create new school district.
- 4. Duty county board of education to appoint board for new district — Election of members — Terms of office.....

728

EMERGENCY —

Board of education — May declare emergency and place before electors at special election, question, bond issue:

- 1. When school buildings destroyed.
- 2. Buildings condemned by duly constituted public authority.

	<i>Page</i>
EDUCATION — Continued.	
EMERGENCY — Concluded.	
3. When buildings partially constructed, certain named exigencies require additional funds.	
Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration.....	174
EMPLOYER — EMPLOYEE — TEACHERS IN PUBLIC SCHOOLS —	
Married women teachers in public schools — Contracts of employment — Limited or continuing — Policy against employment not unreasonable, unlawful, arbitrary, irrational or irrelevant act of board of education — Sound discretion of board — Status where teacher marries in violation of contract not to marry — Sections 7690-1, 7690-6 G.C. — House Bill 121, 94 General Assembly.....	575
1. Contract system — Exception, section 7690-2 G.C., House Bill 121, 94 General Assembly — Applies to “new teachers” and “beginning teachers” in districts under eight hundred pupils.	
2. “Continuing contracts”.	
3. Construction: “at the time of the passage of this act” — Act approved by governor June 2, 1941.	
4. Mandatory duty, boards of education in state to tender continuing contracts to teachers who hold professional, permanent or life certificates, who completed five consecutive years of employment, expiration school year 1940-1941.....	627
1. “At the time of the passage of this act” — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.	
2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.	
3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.	
4. Status, married women teachers.	
5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age.....	648
1. “Substitute teachers” — “Regular teachers” — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.	

EDUCATION — Continued.

Page

EMPLOYER — EMPLOYEE — TEACHERS IN PUBLIC SCHOOLS — Concluded.

- 2. County superintendents of schools, "teachers" entitled to employment under "continuing contract", same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749
- 1. Employed during each of five school years preceding passage of House Bill 121, 94 General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for "continuing" service status — "Continuing contracts," section 7690-2 General Code.
- 2. Status teacher under contract with two boards of education — Half days' service — Full time basis — 1935-1941..... 891
- 1. Board of education may award continuing contract to teacher holding a life certificate — Requirement — Prior to April 1938 completion two consecutive years of teaching in part of a school district which was transferred to district of such board of education — Teacher was reemployed — Employment continued until passage of House Bill 121, 94 General Assembly — Sections 7690-2, 4692 General Code.
- 2. Status, teacher employed prior to May, 1938 — Section 4736 General Code.
- 3. Superintendent of schools — Recommendation to reemploy such teachers — Vote, three-fourths entire membership of board, required to reject recommendation — No mandatory duty of board to offer continuing contract..... 978

ENROLLMENT —

- 1. "Substitute teachers" — "Regular teachers" — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When "beginning teacher" eligible for "second contract" — "New teacher" or "beginning teacher" when eligible for "five year contract" — Qualifications for re-employment.
- 2. County superintendents of schools, "teachers" entitled to employment under "continuing contract", same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749

EXPENSE, CURRENT —

School district — Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district during last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be considered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C... 67

FUNDS — DISTRIBUTION —

School districts, parts of which have been incorporated in new

EDUCATION — Continued.

Page

FUNDS — DISTRIBUTION — Concluded.

school district, section 4736, G.C. — County board of education has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebtedness — Tax levy..... 461

FUND —

Teachers Retirement System — Board:

Duty of board to return or tender return, accumulated contributions to all teachers who have ceased active service for ten year period — After tender, accumulated contributions, interest will cease — H.B. 268, 94 G.A., sections 7896-25, 7896-40 G.C..... 396

FUND, STATE PUBLIC SCHOOL —

1. Average daily attendance — Pupils in district where school maintained more than 180 days in school year — To compute, divide total daily pupil attendance for each day school in session by number of those days — Result — Average daily attendance.
2. Amount, apportioned and paid — Multiply sum equal to amount fixed by statute for day, average daily attendance, in classes and grades in district by average daily attendance in classes and grades as above set out — Result, multiplied by 180, amount apportioned and paid to such district — Section 7595-1 G.C..... 513

INSTRUCTION, RELIGIOUS —

1. Board of education — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.
2. Use of school building or rooms in school building — Religious instruction to school pupils and others..... 160

LEVY —

School district — Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district during last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be considered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C. 67

School districts, parts of which have been incorporated in new school district, section 4736, G.C. — County board of education has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebtedness — Tax levy..... 461

EDUCATION — Continued.

Page

LIABILITY — BOARD OF EDUCATION —

Teacher in public schools — Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment..... 89

LIFE CERTIFICATE — SEE CERTIFICATE — LIFE —

MARRIED WOMAN TEACHER —

Teachers, married in public schools, women — Contracts of employment — Limited or continuing — Policy against employment not unreasonable, unlawful, arbitrary, irrational or irrelevant act of board of education — Sound discretion of board — Status where teacher marries in violation of contract not to marry — Sections 7690-1, 7690-6 G.C. — House Bill 121, 94 General Assembly..... 575

1. Teachers in public schools — “At the time of the passage of this act” — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.
2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.
3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.
4. Status, married women teachers.
5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age..... 648

MISNOMER —

1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.
2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.
3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If transfer accepted, county board of education may not subsequently set aside such action..... 997

NAME — CHANGE — SCHOOL DISTRICT —

1. School district, new — When created by county board of education — Consists of or embraces part of territory of existing school district — Portion, remaining district is old district, which exists and functions.



EDUCATION — Continued.

Page

NAME — CHANGE — SCHOOL DISTRICT — Concluded.

- 2. No vested legal power in county board of education to create new school district, dissolve existing district and abolish its board.
- 3. No authority, section 4736 G.C., or any other provision of law, to dissolve school district and abolish board by changing name and thus assume to create new school district.
- 4. Duty county board of education to appoint board for new district — Election of members — Terms of office.....

728

PENSION —

Teachers Retirement System — Board:

Duty of board to return or tender return, accumulated contributions to all teachers who have ceased active service for ten year period — After tender, accumulated contributions, interest will cease — H. B. 268, 94 G.A., sections 7896-25, 7896-40 G.C.....

396

PER DIEM —

- 1. Teachers in public schools — “Substitute teachers” — “Regular teachers” — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.
- 2. County superintendents of schools, “teachers” entitled to employment under “continuing contract”, same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly.....

749

PETITION —

- 1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.
- 2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.
- 3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If transfer accepted, county board of education may not subsequently set aside such action.....

997

PUPILS —

- 1. Education, board of — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.

EDUCATION — Continued.

Page

PUPILS — Concluded.

- 2. Use of school building or rooms in school building — Religious instruction to school pupils and others..... 160

Education, board of — May in its discretion procure insurance, liability and property damage, to cover conveyances used to transport school pupils — Same as to accident insurance covering all children transported under authority such board — Section 7731-5 G.C..... 347

- 1. Fund, state public school — Average daily attendance — Pupils in district where school maintained more than 180 days in school year — To compute, divide total daily pupil attendance for each day school in session by number of those days — Result — Average daily attendance.
- 2. Amount, apportioned and paid — Multiply sum equal to amount fixed by statute for day, average daily attendance, in classes and grades in district by average daily attendance in classes and grades as above set out — Result, multiplied by 180, amount apportioned and paid to such district — Section 7595-1 G.C..... 513

Teacher in public schools — Board of education — Not liable in damage to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment.... 89

RELIGIOUS INSTRUCTION —

- 1. Board of education — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — — Such absence not to injuriously affect class work standing of pupils.
- 2. Use of school building or rooms in school building — Religious instruction to school pupils and others..... 160

RESIDENCE — PUPIL — TUITION —

Tuition — To compute amount payable by district, residence of pupil, attendance foreign school district, base charges, actual expense to district — Depreciation — Exclude donations: individual, federal government, any other source — Section 7595-1d G.C..... 485

RESOLUTION —

- 1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.
- 2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.
- 3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If trans-

	<i>Page</i>
<b>EDUCATION — Continued.</b>	
<b>RESOLUTION — Concluded.</b>	
fer accepted, county board of education may not subsequently set aside such action.....	997
<b>RURAL SCHOOL DISTRICT —</b>	
School districts, parts of which have been incorporated in new school district, section 4736, G.C. — County board of educa- tion has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebted- ness — Tax levy.....	461
<b>SCHOOL —</b>	
Bus — Not "school bus" when used to transport children to and from Sunday school — Section 6295-1 G.C.....	510
<b>SCHOOL BUS.....</b>	347
<b>SCHOOL DISTRICT —</b>	
Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district dur- ing last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be consid- ered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C.....	67
" Foster home " — Family home where persons who maintain home, rear child or children of another as their own — Rela- tionship in loco parentis — Juvenile court empowered to com- mit child to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition.....	1
Tuition — To compute amount payable by district, residence of pupil, attendance foreign school district, base charges, ac- tual expense to district — Depreciation — Exclude donations: individual, federal government, any other source — Section 7595-1d G.C.....	485
<b>SCHOOL DISTRICT, NEW —</b>	
School districts, parts of which have been incorporated in new school district, section 4736, G.C. — County board of educa- tion has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebted- ness — Tax levy.....	461
1. When created by county board of education — Consists of or embraces part of territory of existing school district — Portion, remaining district is old district, which exists and functions.	
2. No vested legal power in county board of education to create	

EDUCATION — Continued.

Page

SCHOOL DISTRICT, NEW — Concluded.

new school district, dissolve existing district and abolish its board.

3. No authority, section 4736 G.C., or any other provision of law, to dissolve school district and abolish board by changing name and thus assume to create new school district.

4. Duty county board of education to appoint board for new district — Election of members — Terms of office..... 728

SCHOOL DISTRICT, PUBLIC LIBRARY —

1. Public Employes Retirement System — Persons, within provisions, any other retirement system “established under state law or charter”, not required to become members — Those not required to contribute to system — Public libraries, school district, employes — Laws defining pension, group insurance, annuity, retirement system — Sections 486-33c, 7889 G.C.

2. “Any other retirement system” established under laws, state or charter — Members actually employed — New employes — School district public library.

3. Public employes retirement system members, required to remain members, when employed by such library where a retirement system established..... 718

SHCOOL — STATE — PUBLIC — FUND —

1. Average daily attendance — Pupils in district where school maintained more than 180 days in school year — To compute, divide total daily pupil attendance for each day school in session by number of those days — Result — Average daily attendance.

2. Amount, apportioned and paid — Multiply sum equal to amount fixed by statute for day, average daily attendance, in classes and grades in district by average daily attendance in classes and grades as above set out — Result, multiplied by 180, amount apportioned and paid to such district — Section 7595-1 G.C..... 513

SCHOOL — VACATION —

Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling..... 202

SCHOOL YEAR — SEE — SCHOOL — STATE — PUBLIC — FUND..... 513

SUPERINTENDENT OF SCHOOLS, COUNTY —

1. Teachers in public schools — “Substitute teachers” — “Regu-

EDUCATION — Continued.

Page

SUPERINTENDENT OF SCHOOLS, COUNTY — Concluded.

lar teachers” — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.

- 2. County superintendents of schools, “teachers” entitled to employment under “continuing contract”, same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749

TEACHER —

Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling.... 202

- 1. Education, board of — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.
- 2. Use of school building or rooms in school building — Religious instruction to school pupils and others ..... 160

Married women teachers in public schools — Contracts of employment — Limited or continuing — Policy against employment not unreasonable, unlawful, arbitrary, irrational or irrelevant act of board of education — Sound discretion of board — Status where teacher marries in violation of contract not to marry — Sections 7690-1, 7690-6 G.C. — House Bill 121, 94 General Assembly..... 575

Teacher in public schools — Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment..... 89

- 1. Teachers in public schools — Contract system — Exception, section 7690-2 G.C., House Bill 121, 94 General Assembly — Applies to “new teachers” and “beginning teachers” in districts under eight hundred pupils.
- 2. “Continuing contracts”.
- 3. Construction: “at the time of the passage of this act” — Act approved by governor June 2, 1941.
- 4. Mandatory duty, boards of education in state to tender continuing contracts to teachers who hold professional, perma-

EDUCATION — Continued.

Page

TEACHER — Continued.

- ment or life certificates, who completed five consecutive years of employment, expiration school year 1940-1941..... 627
1. Teachers in public schools — “At the time of the passage of this act” — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.
  2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.
  3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.
  4. Status, married women teachers.
  5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age..... 648
  1. Teachers in public schools — “Substitute teachers” — “Regular teachers” — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When “beginning teacher” eligible for “second contract” — “New teacher” or “beginning teacher” when eligible for “five year contract” — Qualifications for re-employment.
  2. County superintendents of schools, “teachers” entitled to employment under “continuing contract”, same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749
  1. Teachers in public schools — Employed during each of five years preceding passage of House Bill 121, 94 General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for “continuing” service status — “Continuing contracts,” section 7690-2 General Code.
  2. Status teacher under contract with two boards of education — Half days’ service — Full time basis — 1935-1941..... 891
  1. Teacher in public schools — Board of education may award continuing contract to teacher holding a life certificate — Requirement — Prior to April 1938 completion two consecutive years of teaching in part of a school district which was transferred to district of such board of education — Teacher was reemployed — Employment continued until passage of House Bill 121, 94 General Assembly — Sections 7690-2, 4692 General Code.
  2. Status, teacher employed prior to May, 1938 — Section 4736 General Code.

EDUCATION — Continued.	Page
<b>TEACHER — Concluded.</b>	
3. Superintendent of schools — Recommendation to reemploy such teachers — Vote, three-fourths entire membership of board, required to reject recommendation — No mandatory duty of board to offer continuing contract.....	978
<b>Teachers Retirement System — Board:</b>	
Duty of board to return or tender return, accumulated contributions to all teachers who have ceased active service for ten year period — After tender, accumulated contributions, interest will cease — H.B. 268, 94 G.A., sections 7896-25, 7896-40 G.C.....	396
<b>TRANSFER —</b>	
1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.	
2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.	
3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If transfer accepted, county board of education may not subsequently set aside such action.....	997
<b>TRANSPORTATION —</b>	
Bus — Not "school bus" when used to transport children to and from Sunday school — Section 6295-1 G.C.....	510
Education, board of — May in its discretion procure insurance, liability and property damage, to cover conveyances used to transport school pupils — Same as to accident insurance covering all children transported under authority such board — Section 7731-5 G.C.....	347
<b>TUITION —</b>	
"Foster home" — Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis — Juvenile court empowered to commit child to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition.....	1
To compute amount payable by district, residence of pupil, attendance foreign school district, base charges, actual expense to district — Depreciation — Exclude donations: individual, federal government, any other source — Section 7595-1d G.C.....	485
<b>EDUCATION — FINIS —</b>	

**ELECTION —**

Page

- Coroner — Person who previously served eligible to be elected or appointed — Time, previous service, not essence — Not required to be licensed physician — Section 2856 General Code relates to eligibility and not method of selection for office..... 1070
- Vacancy — Office, village clerk — Person appointed three days prior to general election, November 1941 — No candidate elected — Appointee may retain office until successor elected and qualified — November election, 1943..... 983

**ELECTION — EMPLOYES —**

- 1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.
- 2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.
- 3. How compensation determined for those who served, regular election, November 5, 1940.
- 4. County boards of elections — Clerks — “Annual” salary — Sections 4785-18, 4785-19 G.C.
- 5. “Calendar year” — County board of elections.
- 6. How to compute “annual salary” based on population, federal census.
- 7. When 1930 census applies.
- 8. Incumbent now in office — 1940 census..... 684

**ELECTION, PRIMARY —**

- Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signature is valid, if name signed as person is commonly known — Candidate, councilman, Columbus — “Frank H. Karns” name to appear on ballot, notwithstanding name registered “Francis H. Karns”.... 641
- Elector — Person who will attain age twenty-one years, on or before date, next general election, may be candidate in party primary — Opinions Attorney General, 1928, page 1345, overruled..... 596

**ELECTION, SPECIAL —**

- Board of education — May declare emergency and place before electors at special election, question, bond issue:
  - 1. When school buildings destroyed.
  - 2. Buildings condemned by duly constituted public authority.
  - 3. When buildings partially constructed, certain named agencies require additional funds.

Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration..... 174



	<i>Page</i>
<b>ELECTIVE COUNTY OFFICERS —</b>	
Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years .....	529
Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....	551
<b>ELECTOR —</b>	
Person who will attain age twenty-one years, on or before date, next general election, may be candidate in party primary — Opinions Attorney General, 1928, page 1345, overruled.....	596
<b>ELECTRIC MOTORS —</b>	
“Trolley coaches” or “trackless trolleys” — Propelled by electric motors, power supplied through overhead rails — “Street or suburban railroad company” — Section 614-2 G.C. — Any person or persons * * * company or corporation, engaged in business, operating as a common carrier.....	219
<b>ELEVATOR —</b>	
1. Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.	
2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.	
3. When compliance with rules of procedure, status to continue to operate elevator.	
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation.....	1047
<b>EMERGENCY REPAIR —</b>	
Highway — Necessary repair — Repair, unavoidable, indispensable and immediately required to maintain highway in proper condition for traveling — Emergency repair — Phrases: Cost not more than \$200.00; does not exceed \$200.00 — Section 2792-1 G.C. ....	132
<b>EMPLOYER — EMPLOYEE —</b>	
Adjutant General's Department:	
1. Officers on full pay — Status, including Adjutant General, As-	

EMPLOYER — EMPLOYEE — Continued.

Page

sistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary.	
2. Employees of state, including civilian employees in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.	
3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year.....	657
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966
Compatible — Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district.....	1067
Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling.....	202
County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud.....	190
Employment in or around mine — May not be engaged in by person under 18 years of age — Office employment — Such minor may not be employed to do "strictly office work" — Sections 898-139, 898-1 General Code.....	942
Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not "farm trucks" and may not be so licensed — Section 6292, General Code.....	878
1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal	

**EMPLOYER — EMPLOYEE — Continued.***Page*

- ascertainment, population of counties, to fix salaries, certain public officers.
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.
  3. How compensation determined for those who served, regular election, November 5, 1940.
  4. County boards of elections — Clerks — “Annual” salary — Sections 4785-18, 4785-19 G.C.
  5. “Calendar year” — County board of elections.
  6. How to compute “annual salary” based on population, federal census.
  7. When 1930 census applies.
  8. Incumbents now in office — 1940 census..... 684
  1. “Foreign Corporation Act” — To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.
  2. Foreign corporation engaging in business of “holding company” — Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.
  3. When foreign corporation engaging in business of “holding company” pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license.... 929
  1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire departments excepted.
  2. Entire premium on contract, life insurance policy, must be paid by employes..... 1091
  - Incompatible office — County auditor, member county child welfare board — May not legally be held by one person at same time..... 256
  - Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials..... 384
  - Leave of absence with pay — Section 5201-4a G.C., Amended Senate Bill 247, 94th General Assembly, does not prohibit em-

EMPLOYER — EMPLOYEE — Continued.	Page
ployers, who have employes under contracts of hire, from granting such leave — Attendance, weekly drills, encampments, training periods — Ohio State Guard — Ohio State Naval Militia — “Contribution or gift”.....	499
Metropolitan Housing Authority:	
Expenditure funds — Insurance, employes’ automobiles — Dinners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, funds from project offices to depositories for such funds.....	226
1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.	
2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.	
3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district....	1029
Penal Institutions — Ohio State Reformatory, et al.: Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness, attendance at funeral.....	234
Police, sanitary — Members Public Employes Retirement System — Employed in municipalities where no sanitary police pension fund established — Where not exempted under section 486-33a G.C. — While under jurisdiction said retirement system, may not withdraw membership and establish local sanitary police pension fund to later merge with local police relief fund.	287
Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards.....	363
1. Public Employes Retirement System — Persons, within provisions, any other retirement system “established under state law or charter”, not required to become members — Those not required to contribute to system — Public libraries, school district, employes — Laws defining pension, group insurance, annuity, retirement system — Sections 486-33c, 7889 G.C.	
2. “Any other retirement system” established under laws, state	

	<i>Page</i>
EMPLOYER — EMPLOYEE — Continued.	
or charter — Members actually employed — New employes — School district public library.	
3. Public employes retirement system members, required to re- main members, when employed by such library where a retire- ment system established.....	718
Recorder, county — Duty to charge fees, recording notice of lien filed by Bureau of Unemployment Compensation as prescribed by section 2778 General Code pursuant to section 1345-4 (a) (4) General Code, Amended Substitute Senate Bill 187, 94 General Assembly.....	871
Relief area, local — Section 3391-1 G.C. — Agency of govern- ment — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
Reserve officer, United States — Employed by Bureau of Un- employment Compensation or any department, division or office of state or political subdivisions — Not entitled to leave of ab- sence with pay for periods of time as provided in section 5273-2 G.C. — Amended Senate Bill 247, 94 General Assembly — Active duty, Selective Training and Service Act of 1940, amended by Service Extension Act of 1941 — 50 U.S.C.A. Appendix 303, amended, Public Law 213-77 Congress.....	805
1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for en- tire township or for particular road district assigned — Sec- tion 3370 General Code, paragraph 2.	
2. Resolution to place members in charge of designated road dis- trict not authorization to hire labor.	
3. General fund of township may not be utilized to employ labor for road maintenance and repair.	
4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.	
5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to con- struct, widen and reconstruct township roads.....	1081
Unemployment Compensation Act — Contribution from employ- er — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or re- voke permit — Section 1345-4 G.C.....	536
1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as pre- scribed in section 4384-2 General Code.	
2. Village marshal, existent chief of police, appointed pursuant	

	<i>Page</i>
<b>EMPLOYER — EMPLOYEE — Concluded.</b>	
to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code.....	896
<b>Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or State Laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C. — Poor relief, appointment of relief director.....</b>	<b>426</b>
<b>Workmen's Compensation Act — Where employes, state highway department, are transported in state highway trucks, from highway garage and return, to work in county, if injured, injury is "in course of employment" — If legal requirements met, such injured employes would be entitled to participate in state insurance fund.....</b>	<b>138</b>
 <b>EQUIPMENT —</b>	
1. Installation where no such type existed before — Replacement, existing equipment with new and superior equipment, different in quality and function from original is a "betterment and addition."	
2. "Maintenance and ordinary repair" — Restoration to a sound and good state after decay, injury, dilapidation or partial destruction — Section 3119 G.C. — Children's home .....	379
 <b>EQUIPMENT — MOTOR VEHICLE —</b>	
Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax.....	666
 <b>EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED STATES, THE —</b>	
Legality of Assured Home Ownership Plan.....	261
 <b>ERROR — MISTAKE —</b>	
1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.	
2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.	
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined. Section 3892 General Code.....	828
 <b>EXAMINATION —</b>	
1. Certified Public Accountant — Applicant for certificate to	

	<i>Page</i>
<b>EXAMINATION — Continued.</b>	
practice as public expert accountant — Ohio State Board of Accountancy has sound discretion to determine if such applicant is of good moral character.	
2. Applicant who seeks re-examination more than eighteen months after date of application must pay fee, \$25.00.	
3. Said Board without authority to extend eighteen month limitation — Section 1375 General Code.....	861
<b>EXAMINER, TRIAL —</b>	
Tax Appeals, Board of — and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located.....	850
<b>EXPENDITURES —</b>	
Metropolitan Housing Authority:	
Expenditure funds — Insurance, employes' automobiles — Dinners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, fund from project offices to depositories for such funds.....	226
<b>EXPENSE —</b>	
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966
Highway — When portion improved, part of state highway system located within limits of municipality and director determines certain designated property of a public utility obstructs or interferes with reconstruction or use of highway the director may require the public utility to remove or relocate at its own expense such property — Section 1199 G.C. authorizes the director to proceed at expense of owner if failure to comply with order — How cost paid.....	351
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.....	673
Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C.....	216
Tax Appeals, Board of — and Trial Examiner — Expenses —	

**EXPENSE — Concluded.**

*Page*

Hearings, tax exemptions, real property — Chargeable against county where property located..... 850

Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses..... 438

**EXPIRATION — TERM OF OFFICE —**

County commissioner, former — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting..... 105

**FACTORY AND BUILDING INSPECTION —**

1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.
2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.
3. When compliance with rules of procedure, status to continue to operate elevator.
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation..... 1047

**FAIR —**

Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C..... 216

**FALSE STATEMENT —**

Unemployment benefits — Where obtained from another state through false statements contained in weekly report filed with Bureau of Unemployment Compensation of Ohio — Recipient of such benefits violates section 13104 G.C. not section 1345-26 G.C..... 315

**FAMILY — SPOUSE — APPOINTMENT —**

County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain



	<i>Page</i>
<b>FAMILY — SPOUSE — APPOINTMENT —</b> Concluded.	
deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud.....	190.
<b>FARM MARKETING QUOTA —</b>	
1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.	
2. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.....	778
<b>FARM TRUCK —</b>	
Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not "farm trucks" and may not be so licensed — Section 6292 General Code.....	878
<b>FEDERAL AID —</b>	
Board of education — May declare emergency and place before electors at special election, question, bond issue:	
1. When school buildings destroyed.	
2. Buildings condemned by duly constituted public authority.	
3. When buildings partially constructed, certain named exigencies require additional funds.	
Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration.....	174
<b>FEDERAL AREA —</b>	
Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state.	
H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession.....	17
<b>FEDERAL CENSUS —</b>	
1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal	

	<i>Page</i>
<b>FEDERAL CENSUS — Concluded.</b>	
ascertainment, population of counties, to fix salaries, certain public officers.	
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.	
3. How compensation determined for those who served, regular election, November 5, 1940.	
4. County boards of elections — Clerks — “Annual” salary — Sections 4785-18, 4785-19 G.C.	
5. “Calendar year” — County board of elections.	
6. How to compute “annual salary” based on population, federal census.	
7. When 1930 census applies.	
8. Incumbents now in office — 1940 census.....	684
Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....	551
<b>FEDERAL GOVERNMENT —</b>	
1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States Code, Title 31, Section 742.	
2. Such items “deposits” rather than “moneys” when listed and assessed for taxation — Sections 5324, 5326, General Code ...	1061
Fire Insurance Companies — Home Owners’ Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation.....	952
<b>FEEBLE MINDED — SEE STATE — FEEBLE MINDED, INSTITUTION FOR.....</b>	<b>673</b>
<b>FEEES —</b>	
Beer, ale, lager, stout and other malt liquor, containing not more than 7% alcohol by weight — Wholesale distributors — B-1, B-2 permits — Effect, amendment, June 4, 1935, to section 6064-15 G.C. — Proportional refunder permit fees — Additional fees — Section 6064-66 G.C., effective September 5, 1935, since repealed.....	82
Corporation — Consolidation agreement, constituent corporations, domestic and foreign — Secretary of state — Section 176 G.C. — Increase, number of shares — Credit to be al-	

FEES — Continued.	Page
owed — Rates set forth in said section — Authorized shares, domestic constituent corporations.....	120
County recorder — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section.....	206
1. County recorder — Not legally entitled to charge twenty-five cents for separate marginal release of each instrument, number oil and gas leases presented for blanket cancellation — Section 2779 G.C.	
2. Legal charge, twelve cents, each one hundred words for recording, five cents each grantor and each grantee to index — “Other instruments of writing” — Section 2778 G.C.....	713
1. Drivers’ license fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended “in pursuance of a specific appropriation made by law.”	
2. Certain new duties created — No moneys appropriated.	
3. Emergency Board without authority to allow moneys to “Bureau of Motor Vehicles-Drivers License Division” to cover such new duties.	
4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division.....	736
Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....	947
Recorder, county — Duty to charge fees, recording notice of lien filed by Bureau of Unemployment Compensation as prescribed by section 2778 General Code pursuant to section 1345-4 (a) (4) General Code, Amended Substitute Senate Bill 187, 94 General Assembly.....	871
Recorder, county — Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code .....	853
Students attending state controlled colleges and universities — Managing authorities may collect reasonable incidental fees to cover costs and expenses necessary to accomplish objects for which such institutions founded — Where fees collected for varsity athletics, intermural athletics, entertainments, social functions, managing authorities may use reasonable discretion	

	<i>Page</i>
<b>FEES — Concluded.</b>	
to allocate funds — Subject to proper and reasonable rules in absence of constitutional or statutory inhibitions.....	417
<b>Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses.....</b>	438
<b>FELON —</b>	
Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code.....	988
<b>FENCE —</b>	
Partition fence — Township trustees — No authority to cause construction of such fence where boundary line is in dispute between properties of adjoining landowners — Sections 5910, 5913 G.C.....	47
<b>FILE — INDEX —</b>	
Recorder, county — Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code.....	853
<b>FILE — INDEX — CANCEL —</b>	
Fees — County recorder — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section.....	206
<b>FILE — RULES AND REGULATIONS —</b>	
Public Utilities Commission of Ohio — House Bill 239, 94 General Assembly — Requires filing, rules and regulations, which have general and uniform operation.....	696
<b>FINDING — REVIEW — ORDER —</b>	
1. "Commission", section 5517 General Code, must be read as though it were "Tax Commissioner" — Section 1464 et seq. General Code.	
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.	

## FINDING — REVIEW — ORDER — Concluded.

Page

3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647..... 1020

## FIRE —

1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.
2. Provisions section 832 G.C., do not contravene Article I, section 10, Ohio Constitution.
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general..... 178

## FIRE DEPARTMENT —

1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire departments excepted.
2. Entire premium on contract, life insurance policy, must be paid by employes..... 1091

## FIRE INSURANCE COMPANIES —

- Home Owners' Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation..... 952

## FIREMEN'S RELIEF AND PENSION FUND —

- Rule, board of trustees, that widow of deceased fireman, who receives death benefits from Workmen's Compensation Fund of Ohio shall not be eligible to receive pension from such fund, is valid rule — No application for pension shall be entertained "until such widow shall have been denied death benefits by Industrial Commission of Ohio" — Section 4612-5 G.C. does not nullify section 4612-4 G.C..... 330

Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.

**FIREMEN'S RELIEF AND PENSION FUND — Concluded. Page**

State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C. .... 71

Under section 4609 et seq., G.C., volunteer firemen not required to contribute 2% or any other amount to such fund — May voluntarily contribute — Boards of trustees of such fund may adopt rules and regulations to distribute fund to volunteer or part time firemen and determine amount of compensation — Sections 4612-4, 4612-5, 4612-6, G.C..... 37

**FIXTURE —**

1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C..... 773

**FLOOD —**

County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C..... 49

**FOOD —**

Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1155-10, 1155-11 General Code..... 1018

**FOOD — DRINK —**

- Board of Park Commissioners, section 2976-6 G.C.:
1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.
  2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course may be purchased.
  3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes..... 109

**FORECLOSURE —**

Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs,

	<i>Page</i>
<b>FORECLOSURE — Concluded.</b>	
taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied.....	937
Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C.....	747
1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.	
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C.....	773
<b>FOREIGN CORPORATION —</b>	
Fee — Consolidation agreement, constituent corporations domestic and foreign — Secretary of state — Section 176 G.C. — Increase, number of shares — Credit to be allowed — Rates set forth in said section — Authorized shares, domestic constituent corporations .....	120
1. "Foreign Corporation Act" — To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.	
2. Foreign corporation engaging in business of "holding company" — Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.	
3. When foreign corporation engaging in business of "holding company" pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license.....	929
<b>FOREIGN INSURANCE —</b>	
1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.	
2. Note to pay premium on fire insurance policy does not con-	

	<i>Page</i>
<b>FOREIGN INSURANCE — Concluded.</b>	
stitute investment — Sections 9518, 9519, 9607-11 General Code.	
3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium.....	902
<b>FOREIGN STATE —</b>	
Unemployment benefits — Where obtained from another state through false statements contained in weekly report filed with Bureau of Unemployment Compensation of Ohio — Recipient of such benefits violates section 13104 G.C. not section 1345-26 G.C.....	315
<b>FOSTER HOME —</b>	
Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis — Juvenile court empowered to commit child to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition.	1
<b>HUGH M. FOSTER, COLUMBUS —</b>	
Petition:	
To amend Article XV, section 6, Constitution — To license and tax gaming equipment, paraphernalia, machines, devices — Not certified.....	416
Petition —	
To amend Constitution of Ohio —	
Article XV, section 6 — To license and tax lottery and gaming equipment and paraphernalia, gaming machines and devices and to issue permits for their operation.....	437
<b>FOSTER PARENT —</b>	
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.....	673
<b>FRAUD —</b>	
School districts, parts of which have been incorporated in new school district, section 4736, G.C. — County board of education has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebtedness — Tax levy.....	461



FUND —	Page
Agricultural society, county — Regular class premiums paid in 1939 — County commissioners may appropriate funds in 1941, not to exceed \$800.00 to reimburse society — Section 9880 G.C.....	613
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966
Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals...	299
Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county.....	407
Board of Park Commissioners, section 2976-6 G.C.:	
1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.	
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course, may be purchased.	
3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....	109
Bond to permit deputy sheriff to go armed — County commissioners may not pay premium from public funds — Section 12819 General Code.....	822
County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C.....	49

FUND — Continued.

	<i>Page</i>
1. Ditch, county — In construction, county general fund charged only for benefits accruing to public or to roads or other county property.	
2. Leveling off of banks — If new and separate project from original work, where statutory procedure followed, same procedure anew.....	494
Firemen's pension fund — Rule, board of trustees, that widow of deceased fireman, who receives death benefits from Workmen's Compensation Fund of Ohio shall not be eligible to receive pension from such fund, is valid rule — No application for pension shall be entertained "until such widow shall have been denied death benefits by Industrial Commission of Ohio" — Section 4612-5 G.C. does not nullify section 4612-4 G.C.....	330
Firemen's relief and pension fund — Under section 4609 et seq., G.C., volunteer firemen not required to contribute 2% or any other amount to such fund — May voluntarily contribute — Boards of trustees of such fund may adopt rules and regulations to distribute fund to volunteer or part time firemen and determine amount of compensation — Sections 4612-4, 4612-5, 4612-6, G.C.....	37
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury....	94
Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....	947
1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.	
2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.	
3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district .....	1029
Penal Institutions — Ohio State Reformatory, et al.:	
Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to	

	<i>Page</i>
<b>FUND — Concluded.</b>	
escort or guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies.....	234
Police, sanitary — Members Public Employees Retirement System — Employed in municipalities where no sanitary police pension fund established — Where not exempted under section 486-33a G.C. — While under jurisdiction said retirement system, may not withdraw membership and establish local sanitary police pension fund to later merge with local police relief fund.	287
Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C.....	216
Relief — Effect Amended Senate Bill 462, section 2, 117 O.L. 868 — Amended 118 O.L. 133 — Notes — Since December 31, 1939, proceeds derived from sale such notes must be placed in fund for their retirement and for retirement of bonds — March 1, 1943, limitation, final maturity date.....	517
Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.	
State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C.....	71
1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.	
2. Resolution to place members in charge of designated road district not authorization to hire labor.	
3. General fund of township may not be utilized to employ labor for road maintenance and repair.	
4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.	
5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads.....	1081
<b>FUND — METROPOLITAN HOUSING AUTHORITY —</b>	
Expenditure — Insurance, employes' automobiles — Dinners, employes who work overtime — To purchase toys, baseballs,	

**FUND — METROPOLITAN HOUSING**

*Page*

**AUTHORITY — Concluded.**

checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, funds from project offices to depositories for such funds. 226

**FUNDS — TRANSFER —**

1. Drivers' License Fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended "in pursuance of a specific appropriation made by law."
2. Certain new duties created — No moneys appropriated.
3. Emergency Board without authority to allow moneys to "Bureau of Motor Vehicles-Driver's License Division" to cover such new duties.
4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division..... 736

**FUNERAL — PRISONER, ATTENDANCE AT — SEE INSTITUTIONS.....** 234

**GAME — BIRDS —**

Birds, game, wild, plumage — Section 1408 General Code prohibits possession, non-game birds, native to Ohio and those which migrate across the state..... 818

**GARAGE —**

Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq., G.C..... 522

**GARAGE MAN —**

1. Lien — Garage man for repairs — Possessory — No right of sale.
2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code..... 857

**GASOLINE TAX —**

1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.
2. Resolution to place members in charge of designated road district not authorization to hire labor.
3. General fund of township may not be utilized to employ labor for road maintenance and repair.

	<i>Page</i>
<b>GASOLINE TAX —Concluded.</b>	
4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.	
5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads.....	1081
<b>GENERAL ASSEMBLY — SEE STATE — GENERAL ASSEMBLY —</b>	
<b>BLAINE R. GERNON, COLUMBUS, OHIO —</b>	
Petition, to define and regulate business of lending in amount, five hundred dollars or less — Repeal, sections 6346-1 to 6346-11, 9857 to 9863 G.C.....	350
<b>GIFT —</b>	
Gift, lands in fee, subject to reservation — County commissioners may accept — Rent to donors, duration, their lives, limited by and issue out of proceeds of donation — Transactions shall be reasonable — Section 18 General Code.....	825
<b>GOLF COURSE — SEE — GOVERNMENTAL FUNCTION.....</b>	109
<b>GOVERNMENTAL AGENCY —</b>	
Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
<b>GOVERNMENTAL FUNCTION —</b>	
Board of Park Commissioners, section 2976-6 G.C.:	
1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.	
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course, may be purchased.	
3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....	109
Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials.....	384
<b>GOVERNOR — SEE STATE —</b>	

GRAND JURY —

Page

Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment..... 125

GRANT'S SCHOOL HOUSE —

Deed, to state, from Brown County U.S. Grant Memorial Association, inlot 35, Georgetown, Brown County..... 816

GRAVEL — SAND —

1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.  
 2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-33 G.C..... 341

GUARD —

Penal Institutions — Ohio State Reformatory, et al.:  
 Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies..... 234

GUARDIAN —

Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code..... 988  
 1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.  
 2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.  
 3. Status, payment hospital services — Inmates privately owned benevolent institutions..... 570

HAY, ALFALFA —

Farm truck license plates — Trucks owned by corporation used

	<i>Page</i>
<b>HAY, ALFALFA — Concluded.</b>	
to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not "farm trucks" and may not be so licensed — Section 6292 General Code.....	878
<b>HAZARD —</b>	
Insurance — Mutual protective associations organized under section 9593 General Code — Powers — Risks — Hazards.....	868
<b>HEALTH —</b>	
Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwellings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced.....	1005
<b>HEALTH, BOARD OF —</b>	
Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or State Laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C. — Poor relief, appointment of relief director.....	426
<b>HEALTH BOARDS — DISTRICT — STATE —</b>	
United States Government — Property acquired in Ohio under Article I, section 8, Constitution of United States — Authority to enforce health laws not vested in State Departments of Health, nor district health boards.....	319
<b>HEALTH COUNCIL PULPIC — SEE — HEALTH.....</b>	1005
<b>HEALTH DISTRICT —</b>	
Compatible — Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district.....	1067
Inspection trailer camps — May impose reasonable standards by order or regulation — Health measure to prevent or restrict disease — Costs of inspection and permit chargeable to operators of camps.....	886
<b>HEIRS — ASSIGNS — SURVIVOR —</b>	
Taxable succession — When property is conveyed to husband and wife and to the survivor and to heirs and assigns of survivor, upon death of one of such grantees, taxable succession passes to survivor — Section 5332, paragraph 5 G.C.....	164
<b>HEARING —</b>	
1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation —	

HEARING — Concluded.

Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.

2. Provisions section 832 G.C. do not contravene Article I, section 10, Ohio Constitution.
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general.....

Page

178

Tax Appeals, Board of - and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located.....

850

HIGHWAY —

Constable — “Peace officer” — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code.....

926

Necessary repair — Repair, unavoidable, indispensable and immediately required to maintain highway in proper condition for traveling — Emergency repair — Phrases: Cost not more than \$200.00; does not exceed \$200.00 — Section 2792-1 G.C.

132

Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C. — Commissioners not bound by section 2412-1 G.C., which requires approval judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C.....

588

When portion improved, part of state highway system located within limits of municipality and director determines certain designated property of a public utility obstructs or interferes with reconstruction or use of highway the director may require the public utility to remove or relocate at its own expense such property — Section 1199 G.C. authorizes the director to proceed at expense of owner if failure to comply with order — How cost paid.....

351

HIGHWAY GARAGE—STATE—WORKMEN’S COMPENSATION ACT —

Where employes, state highway department, are transported in state highway trucks, from highway garage and return, to work in county, if injured, injury is “in course of employment” — If legal requirements met, such injured employes would be entitled to participate in state insurance fund.....

138

HIGHWAY PATROL, STATE — SEE — STATE PATROL, HIGHWAY —

HIGHWAY SUPERINTENDENT —

Township trustees, board of — Charged with duty to maintain



	<i>Page</i>
<b>HIGHWAY SUPERINTENDENT — Concluded.</b>	
and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.....	63
<b>HOLDING COMPANY —</b>	
1. "Foreign Corporation Act" — To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.	
2. Foreign corporation engaging in business of "holding company" — Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.	
3. When foreign corporation engaging in business of "holding company" pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license .....	929
<b>HOME, FOSTER —</b>	
"Foster home" — Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis — Juvenile court empowered to commit child to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition.....	1
<b>HOME OWNERS' LOAN CORPORATION —</b>	
Fire Insurance Companies — Home Owners' Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation.....	952
<b>HOME OWNERSHIP PLAN —</b>	
Equitable Life Assurance Society of the United States, The — Legality of Assured Home Ownership Plan.....	261
<b>HOSPITAL REIMBURSEMENT LAW —</b>	
1. Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.	
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.	

HOSPITAL REIMBURSEMENT LAW — Concluded.	Page
3. Status, payment hospital services — Inmates privately owned benevolent institutions.....	570
HOSPITAL SERVICE —	
Indigent — Medical service — Hospital service — Municipality or other political subdivision such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
HOUSE OF REPRESENTATIVES — SEE STATE — GENERAL ASSEMBLY —	
HUSBAND — WIFE — SEE SPOUSE —	
ILLEGITIMATE CHILD —	
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.....	673
INCOME —	
Cash bequest to recipient of aid for the aged — Must be reported to Division of Aid for the Aged — Sections 1359-4, 1359-19 G.C.....	135
INCOMPATIBLE — SEE COMPATIBLE AND INCOMPATIBLE OFFICE —	
INDEX — FILE —	
Recorder, county — Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code.....	853
INDICTMENT —	
Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment.....	125
INDIGENT —	
Medical service — Hospital service — Municipality or other	

	<i>Page</i>
<b>INDIGENT — Concluded.</b>	
political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
<b>INDIGENT — SEE RELIEF — ALSO —</b>	
<b>INDIVIDUAL —</b>	
Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.....	63
<b>INITIATIVE PETITION — SEE PETITION —</b>	
<b>INJURY —</b>	
1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.	
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.	
3. Status, payment hospital services — Inmates privately owned benevolent institutions.....	570
Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials .....	384
Workmen's Compensation Act — Where employes, state highway department, are transported in state highway trucks, from highway garage and return, to work in county, if injured, injury is "in course of employment" — If legal requirements met, such injured employes would be entitled to participate in state insurance fund.....	138
<b>INQUESTS —</b>	
1. Coroner — County less than one hundred thousand population — Office not vacated through absence, military forces, United States.	
2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence sheriff or deputy sheriff during such temporary absence.....	813
<b>INSPECTION —</b>	
Health — District boards of health of general health districts —	

INSPECTION — Concluded.

Page

Inspection trailer camps — May impose reasonable standards by order or regulation — Health measure to prevent or restrict disease — Costs of inspection and permit chargeable to operators of camps..... 886

INSPECTOR —

1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.
2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.
3. When compliance with rules of procedure, status to continue to operate elevator.
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation..... 1047

INSTALLMENT — INSURANCE —

1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.
2. Note to pay premium on fire insurance policy does not constitute investment — Sections 9518, 9519, 9607-11 General Code.
3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium..... 902

INSTITUTION — BENEVOLENT —

1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.
3. Status, payment hospital services — Inmates privately owned benevolent institutions..... 570

## INSTITUTIONS, PENAL —

Page

Ohio State Reformatory, et al.:

Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies.....

234

## INSURANCE —

Board of Park Commissioners, section 2976-6 G.C.:

1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course, may be purchased.
3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....

109

Education, board of — May in its discretion procure insurance, liability and property damage, to cover conveyances used to transport school pupils — Same as to accident insurance covering all children transported under authority such board — Section 7731-5 G.C.....

347

Equitable Life Assurance Society of the United States, The — Legality of Assured Home Ownership Plan.....

261

## INSURANCE, FIRE —

Authority, board county commissioners to enter into such contract — Premiums — Five year period.....

585

Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling.

202

1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.

2. Note to pay premium on fire insurance policy does not con-

INSURANCE, FIRE — Concluded.

Page

stitute investment — Sections 9518, 9519, 9607-11 General Code.

- 3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium..... 902

INSURANCE FUND, STATE —

- 1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.
- 2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is “official”—Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code..... 896

Workmen’s Compensation Act — Where employes, state highway department, are transported in state highway trucks, from highway garage and return, to work in county, if injured, injury is “in course of employment” — If legal requirements met, such injured employes would be entitled to participate in state insurance fund..... 138

INSURANCE, GROUP —

- 1. Public Employes Retirement System — Persons, within provisions, any other retirement system “established under state law or charter”, not required to become members — Those not required to contribute to system — Public libraries, school district, employes — Laws defining pension, group insurance, annuity, retirement system — Sections 486-33c, 7889 G.C.
- 2. “Any other retirement system” established under laws, state or charter — Members actually employed — New employes— School district public library.
- 3. Public employes retirement system members, required to remain members, when employed by such library where a retirement system established..... 718

- 1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire departments excepted.
- 2. Entire premium on contract, life insurance policy, must be paid by employes..... 1091

INSURANCE —

Mahoning Valley Sanitary District — Proprietary functions — May purchase insurance, against liability, damage, in exercise of functions..... 474

Mutual protective associations organized under section 9593 General Code — Powers — Risks — Hazards..... 868

PREMIUM —	Page
1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire departments excepted.	
2. Entire premium on contract, life insurance policy, must be paid by employes.....	1091
1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.	
2. Note to pay premium on fire insurance policy does not constitute investment — Sections 9518, 9519, 9607-11 General Code.	
3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium.....	902
 INSURANCE —	
Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury.	94
 INTEREST —	
1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States Code, Title 31, Section 742.	
2. Such items “deposits” rather than “moneys” when listed and assessed for taxation — Sections 5324, 5326 General Code.....	1061
1. Bonds issued by political subdivision, six per cent — Not paid at maturity, lack of funds, unless provision to contrary, continue to draw interest — Name and address holder unknown.	
2. Where funds provided, place of payment at maturity, interest ceases to run, if bonds not presented for payment.....	491
Delinquent taxes, assessments, penalties, interest, etc.— When person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittimore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How	

INTEREST — Concluded.

charges, interest, etc., computed..... Page 31

1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C..... 773

INTERNAL REVENUE —

Tax, Internal Revenue Code, section 3406 — Ohio sales tax, computation.

1. Tax on certain articles sold by manufacturer, producer, importer, is excise tax for privilege of selling — Becomes part of purchase price of such articles, where sold to consumers — Should be included in "price" as defined, section 5546-1 General Code.
2. Tax, Internal Revenue Code, Chapter 19, upon retail sale, jewelry, furs, toilet preparations, interpreted, Commissioner Internal Revenue, Internal Revenue Regulation 51, section 320.7, tax upon purchase even though collected through retailer — Should be excluded from "price" as defined, section 5546-1 General Code..... 836

INTERSTATE COMMERCE — FOREIGN —

1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.
3. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home..... 778

INTRASTATE — INTERSTATE —

Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq., G.C. 522

INVESTIGATION — FIRE —

1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.



INVESTIGATION — FIRE — Concluded.	<i>Page</i>
2. Provisions section 832 G.C. do not contravene Article I, section 10, Ohio Constitution.	
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.	
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general.....	178
INVESTIGATOR —	
Compatible — Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district.....	1067
INVESTMENT —	
1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code.	
2. Note to pay premium on fire insurance policy does not constitute investment — Sections 9518, 9519, 9607-11 General Code.	
3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking business where it takes a note from policy holder to pay insurance premium.....	902
JAIL, COUNTY — MUNICIPAL —	
1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C. — Borne by municipal corporation.	
2. Where board of county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C.....	78
JAIL — MATRON —	
Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C. — When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary.....	336
JUDGMENT —	
Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final	

JUDGMENT — Concluded.

judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment..... 125

JUDICIAL SALE —

Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C..... 747

JURISDICTION — COURT —

County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud..... 190

JURISDICTION —

Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment..... 125

Highway Patrol:

1. May exercise authority conferred by section 1181-3 G.C. under territorial limits otherwise specified — Jurisdiction, roads, highways, streets of a municipal corporation.
2. Authority to enforce laws as to size, weight and speed of commercial vehicles — Roads and highways, state system, state routes inside municipal corporations.
3. Authority as to registration and licensing of motor vehicles on all roads and highways in state.
4. Uniform Traffic Act — Senate Bill 29, 94 General Assembly — Authority to enforce law on roads and highways outside municipal corporations — Section 1181-3 G.C..... 678

JUSTICE OF PEACE —

Health, State Department of — Section 13422-2, paragraph 13,

JUSTICE OF PEACE — Concluded. Page

G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment..... 125

Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code..... 882

JUVENILE COURT — SEE COURT —

KENNEL —

Partnership:

Business, breeding dogs for hunting or for sale — Part of dogs kept at home of each partner in different counties — Kennel license required in each county — Where part of dogs kept at home of each partner in same county, only one kennel license required..... 294

LABOR —

1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.
2. Resolution to place members in charge of designated road district not authorization to hire labor.
3. General fund of township may not be utilized to employ labor for road maintenance and repair.
4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.
5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads..... 1081

LABOR, PRISON —

Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards..... 363

LABOR — SEE EMPLOYER — EMPLOYE, ALSO —

<b>LABORATORY — COAL ANALYSIS —</b>	<b>Page</b>
Contract — Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Con- tractor liable for cost of one monthly analysis — When con- tractor otherwise liable — When bonus may be legally claimed by coal dealer.....	763
<b>LAKE WHITE —</b>	
Pike County.....	270
<b>LAND — SEE REAL ESTATE —</b>	
<b>LANDOWNERS —</b>	
Partition fence — Township trustees — No authority to cause con- struction of such fence where boundary line is in dispute be- tween properties of adjoining landowners — Sections 5910, 5913 G.C.....	47
<b>LAW LIBRARY ASSOCIATIONS, COUNTY —</b>	
1. Annual refunds — Should be made to treasurers of contribut- ing political subdivisions pro rata — Basis, actual payments — Section 3058 G.C.	
2. Municipal corporation and county law library association — May not compromise or settle for less amount owing by mu- nicipality — Section 3056 G.C.....	563
<b>LAW LIBRARIAN —</b>	
Appropriation measure, annual — County commissioners re- quired to first make provision for expenditures made manda- tory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county com- missioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals.....	299
<b>LEASE —</b>	
1. Lease, county commissioners — May become lessee of real es- tate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.	
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C.....	341
1. Oil and gas — County recorder — Not legally entitled to charge twenty-five cents for separate marginal release of each instrument, number oil and gas leases presented for blanket cancellation — Section 2779 G.C.	
2. Legal charge, twelve cents, each one hundred words for re- cording, five cents each grantor and each grantee to index —	

<b>LEASE — Concluded.</b>	<b>Page</b>
“Other instruments of writing” — Section 2778 G.C.....	713
1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C. — Borne by municipal corporation.	
2. Where board, county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C.....	78
Township trustees — Without authority to lease portion township building, term ninety-nine years.....	393
 <b>LEASE — RENT —</b>	
Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1155-10, 1155-11 General Code.....	1018
 <b>LEAVE OF ABSENCE — SEE ABSENCE — LEAVE OF ABSENCE —</b>	
 <b>LEGAL OBLIGATION —</b>	
Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer’s negligence resulted in personal injury and property damage to another.....	116
 <b>LEGAL SETTLEMENT —</b>	
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child’s legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.....	673
1. Relief — Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.	

LEGAL SETTLEMENT — Concluded.

Page

2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court..... 968

Wife, living with and supported by husband, who receives aid for the aged — Section 1359-1 G.C. — May not obtain "legal settlement" in any county in this state as term is defined, section 3477 G.C..... 307

LEGISLATION —

Tax Commission of Ohio, Delinquent:

1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.
2. No power or authority to employ its own counsel.
3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by commission — Appropriation — Compensation..... 144

LEGISLATURE — SEE STATE — GENERAL ASSEMBLY — SUBDIVISION — LEGISLATURE —

LEVY, TAX — SEE TAX LEVY —

LIABILITY — ARREST —

Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer..... 212

LIABILITY —

County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C..... 49

Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials ..... 384

	<i>Page</i>
<b>LIABILITY — Concluded.</b>	
Penal Institutions — Ohio State Reformatory, et al.:	
Responsibility or liability of superintendent, expenditure of monies.....	234
Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
<b>LIBRARY ASSOCIATIONS, COUNTY LAW —</b>	
1. Annual refunds — Should be made to treasurers of contributing political subdivisions pro rata — Basis, actual payments — Section 3058 G.C.	
2. Municipal corporation and county law library association — May not compromise or settle for less amount owing by municipality — Section 3056 G.C.....	563
<b>LIBRARY, LAW —</b>	
Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals.....	299
<b>LIBRARY, PUBLIC — SCHOOL DISTRICT —</b>	
1. Public Employes Retirement System — Persons, within provisions, any other retirement system "established under state law or charter", not required to become members — Those not required to contribute to system — Public libraries, school district, employes — Laws defining pension, group insurance, annuity, retirement system — Sections 486-33c, 7889 G.C.	
2. "Any other retirement system" established under laws, state or charter — Members actually employed — New employes — School district public library.	
3. Public employes retirement system members, required to remain members, when employed by such library where a retirement system established.....	718
<b>LICENSE —</b>	
Agricultural seed law — Establishment or place of business, where seeds offered for sale, must have on hand stock of seeds from which purchase orders are filled to be subject to license requirements — Section 5805-13 G.C.....	359
1. "Foreign Corporation Act" — To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.	

LICENSE — Continued.

Page

- 2. Foreign corporation engaging in business of "holding company" — Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.
- 3. When foreign corporation engaging in business of "holding company" pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license..... 929
- Partnership:
  - Business, breeding dogs for hunting or for sale — Part of dogs kept at home of each partner in different counties — Kennel license required in each county — Where part of dogs kept at home of each partner in same county, only one kennel license required..... 294

LICENSE PLATES —

- Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not "farm trucks" and may not be so licensed — Section 6292 General Code..... 878
- Motor vehicle — Passenger car owned by dealer, bearing dealers' license plates, duly assigned, may be operated by any person for any lawful purpose — Section 6301-1a, G.C..... 448

LICENSE, SALESMAN —

- 1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.
- 2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.
- 3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.
- 4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.
- 5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales..... 912

LICENSE TAX —

Motor vehicle — Use, intrastate and interstate — Ohio, New



	<i>Page</i>
LICENSE TAX — Concluded.	
York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq. G.C.....	522
Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax.....	666
LICENSE —	
Unemployment Compensation Act — Contribution from employer — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or revoke permit — Section 1345-4 G.C.....	536
LIEN —	
Delinquent taxes, assessments, penalties, interest, etc. — When person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittemore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How charges, interest, etc., computed.....	31
Fees — County recorder — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section.....	206
1. Garage man for repairs — Possessory — No right of sale.	
2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code.....	857
1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.	
2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C.....	311
Recorder, county — Duty to charge fees, recording notice of lien filed by Bureau of Unemployment Compensation as prescribed by section 2778 General Code pursuant to section 1345-4 (a) (4) General Code, Amended Substitute Senate Bill 187, 94 General Assembly.....	871
Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs, taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied.....	937

LIMBS, ARTIFICIAL —

Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards ..... 363

LIMITATION — EXAMINATION —

1. Certified Public Accountant — Applicant for certificate to practice as public expert accountant — Ohio State Board of Accountancy has sound discretion to determine if such applicant is of good moral character.
2. Applicant who seeks re-examination more than eighteen months after date of application must pay fee, \$25.00.
3. Said Board without authority to extend eighteen month limitation — Section 1375 General Code..... 861

LIMITATION, FIFTEEN MILLS —

School district — Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district during last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be considered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C..... 67

LIMITATION — FIVE YEARS —

Fire insurance — Authority, board county commissioners to enter into such contract — Premiums — Five year period..... 585

LINE — BOUNDARY —

Deed — Description — Where words interspersed appear: “At the point where the south bank of:” “To the south bank”: “Thence westerly along said south bank”, of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County..... 532

Partition fence — Township trustees — No authority to cause construction of such fence where boundary line is in dispute between properties of adjoining landowners — Sections 5910, 5913 G.C..... 47

LIQUIDATED BANK —

Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor,

	<i>Page</i>
<b>LIQUIDATED BANK — Concluded.</b>	
moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county....	407
 <b>LIQUOR —</b>	
Beer, ale, lager, stout and other malt liquor, containing not more than 7% alcohol by weight — Wholesale distributors — B-1, B-2 permits — Effect, amendment, June 4, 1935, to section 6064-15 G.C. — Proportional refunder permit fees — Additional fees — Section 6064-66 G.C., effective September 5, 1935, since repealed.....	82
 <b>LIQUOR PERMIT —</b>	
Unemployment Compensation Act — Contribution from employer — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or revoke permit — Section 1345-4 G.C.....	536
 <b>LOCKER PLANT —</b>	
Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1155-10, 1155-11 General Code.....	1018
 <b>MAHONING VALLEY SANITARY DISTRICT —</b>	
Proprietary functions — May purchase insurance, against liability, damage, in exercise of functions.....	474
 <b>MAINTENANCE —</b>	
1. Equipment — Installation where no such type existed before — Replacement, existing equipment with new and superior equipment, different in quality and function from original is a "betterment and addition."	
2. "Maintenance and ordinary repair" — Restoration to a sound and good state after decay, injury, dilapidation or partial destruction — Section 3119 G.C. — Children's home.....	379
 <b>MAINTENANCE — PRISONER —</b>	
1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C. — Borne by municipal corporation.	
2. Where board, county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C.....	78

**MAINTENANCE — REPAIR —**

*Page*

1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.
  2. Resolution to place members in charge of designated road district not authorization to hire labor.
  3. General fund of township may not be utilized to employ labor for road maintenance and repair.
  4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.
  5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads..... 1081
- Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads..... 63
- Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C. — Commissioners not bound by section 2412-1 G.C., which requires approval judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C..... 588

**MALT LIQUORS —**

- Beer, ale, lager, stout and other malt liquor, containing not more than 7% alcohol by weight — Wholesale distributors — B-1, B-2 permits — Effect, amendment, June 4, 1935, to section 6064-15 G.C. — Proportional refunder permit fees — Additional fees — Section 6064-66 G.C., effective September 5, 1935, since repealed..... 82

**MANUFACTURER — TAX —**

- Internal Revenue Code, section 3406 — Ohio sales tax computation.
- SEE TAX..... 836

**MARKETING WHEAT — CARD —**

1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.
2. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, in

	<i>Page</i>
MARKETING WHEAT — CARD — Concluded.	778
mates or patients.....	
MARRIED WOMAN TEACHER — SEE EDUCATION	
Subdivision —	
MARSHAL, VILLAGE — SEE VILLAGE MARSHAL —	
MATRON — JAIL —	
Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C. — When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary.....	336
MAYOR —	
Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code.....	882
MAYOR, VILLAGE — SEE VILLAGE, MAYOR —	
MEDICAL SERVICE —	
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
MEMBERS, CONTRIBUTING —	
Ohio National Guard — May not enlist contributing members while in active service of United States, pursuant to lawful call and order of president.....	605
MEMBERSHIP — ASSOCIATION —	
Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....	947
MEMORIALS, STATE —	
Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials.....	384
METROPOLITAN HOUSING AUTHORITY —	
Expenditure funds — Insurance, employes' automobiles — Din-	

<b>METROPOLITAN HOUSING AUTHORITY — Concluded.</b>	<i>Page</i>
ners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, funds from project offices to depositories for such funds.....	226
Not subject to payment unemployment contributions — May not elect to become subject to Ohio unemployment compensation laws — Sections 1078-29 et seq., 1345-4 G.C.....	505
<b>MIGRATORY BIRDS —</b>	
Birds, game, wild, plumage — Section 1408 General Code prohibits possession, none-game birds, native to Ohio and those which migrate across the state.....	818
<b>MILITARY SERVICE —</b>	
Pawnbroker — No authority to sell at private sale, pawned article, where pawner joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C.....	799
<b>MILK — SANITARY —</b>	
Compatible — Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district.....	1067
<b>MILLER —</b>	
1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.	
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.	
3. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.	
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home.....	778
<b>MINE —</b>	
Employment in or around mine — May not be engaged in by person under 18 years of age — Office employment — Such minor may not be employed to do "strictly office work" — Sections 898-139, 898-1 General Code.....	942
<b>MINOR —</b>	
Elector — Person who will attain age twenty-one years, on or be-	

	<i>Page</i>
<b>MINOR — Concluded.</b>	
fore date, next general election, may be candidate in party primary — Opinions Attorney General, 1928, page 1345, over-ruled.....	596
Employment in or around mine — May not be engaged in by person under 18 years of age — Office employment — Such minor may not be employed to do “strictly office work” — Sections 898-139, 898-1 General Code.....	942
1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate’s spouse, or parents, where inmate or patient, minor.	
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor’s support liable for payment.	
3. Status, payment hospital services — Inmates privately owned benevolent institutions.....	570
<b>MINUTES — MEETING COUNTY COMMISSIONERS —</b>	
County commissioner, former — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting.....	105
<b>MISDEMEANOR —</b>	
Constable — “Peace officer” — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code.....	926
<b>MISTAKE — ARREST —</b>	
Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer.....	212
<b>MISTAKE — ERROR —</b>	
1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.	
2. How illegal special assessment for municipal improvements	

MISTAKE — ERROR — Concluded. may be corrected, error, clerical or fundamental.	Page
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined. Section 3892 General Code....	828
 MISTAKE —	
Retirement System, School Employes — Benefits erroneously collected by executor of estate of deceased beneficiary — Procedure for refund.....	423
Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for collection — Made by county auditor, section 2589 G.C.....	198
 MONEY —	
1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States Code, Title 31, Section 742.	
2. Such items “deposits” rather than “moneys” when listed and assessed for taxation — Sections 5324, 5326 General Code....	1061
 MONEY — TRANSPORTATION —	
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury....	94
 MORAL CHARACTER, GOOD —	
1. Certified Public Accountant — Applicant for certificate to practice as public expert accountant — Ohio State Board of Accountancy has sound discretion to determine if such applicant is of good moral character.	
2. Applicant who seeks re-examination more than eighteen months after date of application must pay fee, \$25.00.	
3. Said Board without authority to extend eighteen month limitation — Section 1375 General Code.....	861
 MORAL OBLIGATION —	
Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer’s negligence resulted in personal injury and property damage to another.....	116



**MORTGAGE —***Page*

- Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C..... 747

**MORTGAGE REVENUE BONDS —**

- May be purchased and held as investment by trustees, sinking fund of municipality — Where issued by municipality to acquire, construct or extend public utility — Article XVIII, Section 12, Constitution of Ohio..... 100

**MOTORS, ELECTRIC —**

- “Trolley coaches” or “trackless trolleys” — Propelled by electric motors, power supplied through overhead rails — “Street or suburban railroad company” — Section 614-2 G.C. — Any person or persons \* \* \* company or corporation, engaged in business, operating as a common carrier..... 219

**MOTOR TRANSPORTATION —**

- Bus service — Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is “contract carriage” — Not a charter service — Section 614-103a G.C..... 544
- Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C..... 540

**MOTOR VEHICLE —**

1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.
2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.
4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.
5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales..... 912

MOTOR VEHICLE — Continued.

Page

Board of Park Commissioners, section 2976-6 G.C.:

1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course may be purchased.
3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes..... 109

County vehicles required to be plainly and conspicuously lettered as county property:

Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C..... 372

Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not “farm trucks” and may not be so licensed — Section 6292 General Code..... 878

Highway Patrol.

1. May exercise authority conferred by section 1181-3 G.C. under territorial limits otherwise specified — Jurisdiction, roads, highways, streets of a municipal corporation.
2. Authority to enforce laws as to size, weight and speed of commercial vehicles — Roads and highways, state system, state routes inside municipal corporation.
3. Authority as to registration and licensing of motor vehicles on all roads and highways in state.
4. Uniform Traffic Act — Senate Bill 29, 94 General Assembly — Authority to enforce law on roads and highways outside municipal corporations — Section 1181-3 G.C..... 678

1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate’s spouse, or parents, where inmate or patient, minor.
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor’s support liable for payment.
3. Status, payment hospital services — Inmates privately owned benevolent institutions..... 570

1. Lien — Garage man for repairs — Possessory — No right of sale.

## MOTOR VEHICLE — Concluded.

	<i>Page</i>
2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code.....	857
Metropolitan Housing Authority:	
Expenditure funds — Insurance, employes' automobiles — Dinners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, funds from project offices to depositories for such funds .....	226
1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.	
2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C.....	311
Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax.....	666
Passenger car owned by dealer, bearing dealers' license plates, duly assigned, may be operated by any person for any lawful purpose — Section 6301-1a, G.C.....	448
Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code.....	882
Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq., G.C.....	522
MUNICIPALITY — CHARTER —	
Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or state laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C. — Poor relief, appointment of relief director.....	426

**MUNICIPALITY —**

*Page*

Compatible — Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district..... 1067

Constable — “Peace officer” — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code..... 926

Contract — Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Contractor liable for cost of one monthly analysis — When contractor otherwise liable — When bonus may be legally claimed by coal dealer..... 763

1. County law library associations — Annual refunds — Should be made to treasurers of contributing political subdivisions pro rata — Basis, actual payments — Section 3058 G.C.
2. Municipal corporation and county law library association — May not compromise or settle for less amount owing by municipality — Section 3056 G.C..... 563

1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire departments excepted.
2. Entire premium on contract, life insurance policy, must be paid by employes..... 1091

Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwellings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced..... 1005

Highway — When portion improved, part of state highway system located within limits of municipality and director determines certain designated property of a public utility obstructs or interferes with reconstruction or use of highway the director may require the public utility to remove or relocate at its own expense such property — Section 1199 G.C. authorizes the director to proceed at expense of owner if failure to comply with order — How cost paid..... 351

**Highway Patrol:**

1. May exercise authority conferred by section 1181-3 G.C. under territorial limits otherwise specified — Jurisdiction, roads, highways, streets of a municipal corporation.
2. Authority to enforce laws as to size, weight and speed of commercial vehicles — Roads and highways, state system, state routes inside municipal corporation.
3. Authority as to registration and licensing of motor vehicles on all roads and highways in state.
4. Uniform Traffic Act — Senate Bill 29, 94 General Assembly

MUNICIPALITY — Concluded.	<i>Page</i>
— Authority to enforce law on roads and highways outside municipal corporations — Section 1181-3 G.C.....	678
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....	947
1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.	
2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.	
3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district.	1029
Police, sanitary — Members Public Employes Retirement System — Employed in municipalities where no sanitary police pension fund established — Where not exempted under section 486-33a G.C. — While under jurisdiction said retirement system, may not withdraw membership and establish local sanitary police pension fund to later merge with local police relief fund.....	287
Poor relief — Board of county commissioners, council or other legislative body of city may borrow money to anticipate receipt of revenues produced by levy of excise taxes — Extent authorized — Notes issued must be due and payable on or before March 1, 1942 — Amended Senate Bill 462, 117 O.L. 868 — House Bill 741, section 1, 117 O.L. 753, 868 — Substitute House Bill 172, 94th General Assembly.....	451
1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C. — Borne by municipal corporation.	
2. Where board, county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C.....	78
Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for collection — Made by county auditor, section 2589 G.C.....	198

**MUNICIPALITY — SINKING FUND —**

*Page*

Mortgage revenue bonds — May be purchased and held as investment by trustees, sinking fund of municipality — Where issued by municipality to acquire, construct or extend public utility — Article XVIII, Section 12, Constitution of Ohio..... 100

**MUNICIPALITY —**

Tax levy — Municipality, generally, may levy in any field, not already occupied — If specifically empowered, may simultaneously levy in an occupied field — Taxing units, section 5625-1 G.C., other than municipalities, may only levy taxes when directly authorized by the General Assembly in fields unrestricted by Constitution — Effect, proposed Senate Bill 85..... 322

1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.
2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined — Section 3892 General Code..... 828

1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter.
2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected..... 707

Village — Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election and qualification of mayor and council as city officers, municipal corporation..... 9

**MUTUAL PROTECTIVE ASSOCIATIONS —**

Insurance — Mutual protective associations organized under section 9593 General Code — Powers — Risks — Hazards..... 868

**NAME — ELECTION BALLOT —**

Election — Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signature is valid, if name signed as person is commonly known — Candidate, councilman, Columbus — “Frank H. Karns” name to appear on ballot, notwithstanding name registered “Francis H. Karns.”..... 641

**NATIONAL YOUTH ADMINISTRATION —**

Board of education — May declare emergency and place before electors at special election, question, bond issue:

NATIONAL YOUTH ADMINISTRATION — Concluded.	<i>Page</i>
1. When school buildings destroyed.	
2. Buildings condemned by duly constituted public authority.	
3. When buildings partially constructed, certain named ex- igencies require additional funds.	
Section 2293-15a G.C. — Powers and authority granted not en- larged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration.....	174
1. Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.	
2. Board of education may spend school funds to purchase, con- struct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.	
3. Board of education, funds may be expended to purchase build- ing, use, plan for employes of NYA to acquire vocational edu- cation and work experience under defense training program — Employes may be adults who reside outside school districts.	1029
 NEGLIGENCE —	
Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in per- formance governmental function — State Memorials.....	384
Relief area, local — Section 3391-1 G.C. — Agency of govern- ment — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
 NEW YORK — OHIO — CORPORATION —	
Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York gar- age — Subject to license tax — Section 6291 et seq. G.C.....	522
 NEWSPAPER —	
House of Representatives — Senate — Ratio of representa- tion — Governor required to publish, four consecutive weeks, in three newspapers, Cincinnati, Cleveland, Columbus, num- ber representatives and senators each county or district en- titled to elect, next ensuing ten years — Section 143 G.C. — Constitution of Ohio, Article XI, section 11.....	602
 NOMINATING PETITION —	
Election — Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signa-	

NOMINATING PETITION — Concluded. Page  
 ture is valid, if name signed as person is commonly known —  
 Candidate, councilman, Columbus — “Frank H. Karns” name  
 to appear on ballot, notwithstanding name registered “Francis  
 H. Karns”..... 641

NOTARIAL COMMISSION —  
 Attorney and counsellor at law — Entitled to apply for and re-  
 ceive either state-wide or county-wide notarial commission  
 or both — Sections 119, 123, 124 General Code — House Bill  
 177, 94 General Assembly..... 1076

NOTE —  
 Bank, taken over for liquidation — County treasurer received  
 sum of money, payment of note and interest for use and benefit  
 of subdivisions, owners of undivided tax funds, on deposit,  
 time bank closed — Such moneys should be placed in undivided  
 tax funds of county — Upon settlement with county auditor,  
 moneys should be distributed to subdivisions, owners of funds  
 deposited in closed bank at time taken over for liquidation  
 — In year 1933, money on deposit, such subdivisions owners of  
 account, entitled to any dividends — In settlement of claim,  
 county treasurer holds any moneys for various subdivisions,  
 owners of account, not for benefit general fund of county..... 407

1. Insurance company — Fire — Company, member of rating  
 bureau, where premiums paid at inception date of policy may  
 effect a plan to collect premiums on fire risks where total of  
 installment premiums equals or is more than short rate earned  
 premium for time policy has been in effect — Notice of plan  
 must be filed with superintendent of insurance and rating  
 bureau pursuant to section 9592-9 General Code.
2. Note to pay premium on fire insurance policy does not con-  
 stitute investment — Sections 9518, 9519, 9607-11 General  
 Code.
3. Insurance company, foreign state or foreign country, doing  
 fire insurance business in Ohio, does not engage in banking  
 business where it takes a note from policy holder to pay in-  
 surance premium..... 902

Relief — Board of county commissioners, council or other legis-  
 lative body of city may borrow money to anticipate receipt of  
 revenues produced by levy of excise taxes — Extent authorized  
 — Notes issued must be due and payable on or before March  
 1, 1942 — Amended Senate Bill 462, 117 O.L. 868—House Bill  
 741, section 1, 117 O.L. 753, 868 — Substitute House Bill  
 172, 94th General Assembly..... 451

Relief — Effect Amended Senate Bill 462, section 2, 117 O.L.  
 868 — Amended 118 O.L. 133 — Notes — Since December 31,  
 1939, proceeds derived from sale such notes must be placed  
 in fund for their retirement and for retirement of bonds —  
 March 1, 1943, limitation, final maturity date..... 517

OBLIGATION — LEGAL — MORAL —  
 Relief area, local — Section 3391-1 G.C. — Agency of govern-



OBLIGATION — LEGAL — MORAL — Concluded.	<i>Page</i>
ment — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
OFFICE — COMPATIBLE — INCOMPATIBLE — SEE COMPATIBLE — INCOMPATIBLE —	
OFFICE —	
Coroner — Person who previously served eligible to be elected or appointed — Time, previous service, not essence — Not required to be licensed physician — Section 2856 General Code relates to eligibility and not method of selection for office.....	1070
OFFICE EMPLOYMENT —	
Employment in or around mine — May not be engaged in by person under 18 years of age — Office employment — Such minor may not be employed to do "strictly office work" — Sections 898-139, 898-1 General Code.....	942
OFFICE —	
1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.	
2. Compensation, precinct judges and clerks of election, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.	
3. How compensation determined for those who served, regular election, November 5, 1940.	
4. County boards of elections — Clerks — "Annual" salary — Sections 4785-18, 4785-19 G.C.	
5. "Calendar year" — County board of elections.	
6. How to compute "annual salary" based on population, federal census.	
7. When 1930 census applies.	
8. Incumbents now in office — 1940 census.....	684
OFFICE — "OFFICIAL" —	
1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.	
2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code.....	896

**OFFICE — REMOVAL —**

Page

Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675, G.C. — De Facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision..... 455

**OFFICE — TERM —**

County commissioner, former — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting..... 105

**OFFICE —**

Vacancy — Office, village clerk — Person appointed three days prior to general election, November 1941 — No candidate elected — Appointee may retain office until successor elected and qualified — November election, 1943..... 983

Village marshal — Tenure of office — Amended Senate Bill 3, 94 General Assembly — Where term expires December 31, 1941 — Incumbent remains until successor appointed — Section 4384 G.C. — When mayor may appoint village marshal who shall be designated chief of police — Probationary period — Those permanently appointed on and after September 5, 1941 — Removal from office — Sections 4263 to 4267 G.C..... 702

**OFFICERS — CITY —**

Village — Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election and qualification of mayor and council as city officers, municipal corporation..... 9

**OFFICERS — COUNTY —**

Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years..... 529

Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936-1938 — How compensation computed..... 551

**OFFICER, PEACE —**

Constable — "Peace officer" — Precluded from making arrests

	<i>Page</i>
OFFICER, PEACE — Concluded.	
on state highways outside municipalities for violation of sections enumerated in section 6297 General Code.....	926
OFFICER, PROBATION —	
Compatible office — Probation officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions.....	44
OFFICIAL, COUNTY —	
Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses.....	438
OHIO — SEE STATE — OFFICIALS —	
OHIO NATIONAL GUARD — SEE OHIO STATE GUARD —	
OHIO NAVAL MILITIA — SEE OHIO STATE GUARD —	
OHIO STATE NAVAL MILITIA — SEE OHIO STATE GUARD —	
OHIO — NEW YORK CORPORATION —	
Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq., G.C.	522
OIL AND GAS LEASES —	
1. County recorder — Not legally entitled to charge twenty-five cents for separate marginal release of each instrument, number oil and gas leases presented for blanket cancellation — Section 2779 G.C.	
2. Legal charge, twelve cents, each one hundred words for recording, five cents each grantor and each grantee to index — “Other instruments of writing” — Section 2778 G.C.....	713
OLD AGE PENSION — SEE AID FOR THE AGED —	
OPERATOR —	
1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.	
2. Where elevator operated in violation of statutes or code of	

OPERATOR — Concluded.	<i>Page</i>
specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.	
3. When compliance with rules of procedure, status to continue to operate elevator.	
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation .....	1047
 ORDERS — SEEDS —	
Agricultural seed law — Establishment or place of business, where seeds offered for sale, must have on hand stock of seeds from which purchase orders are filled to be subject to license requirements — Section 5805-13 G.C.....	359
 ORDINANCE — RESOLUTION —	
Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwellings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced.....	1005
 ORDINANCE —	
Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues.....	947
Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code.....	882
 OVERFLOW — WATER —	
Ditch, county — Obstruction, causes waters flowing through to overflow upon lands of another — Remove obstruction, section 6443 G.C. — Such power not granted by sections 6693, 6694, 6695 G.C.....	470
 OWNER —	
1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.	
2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.	
3. When compliance with rules of procedure, status to continue to operate elevator.	

	<i>Page</i>
OWNER — Concluded.	
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation.....	1047
 PAMPHLET —	
Printed booklet — More than two leaves or four pages — Four or more leaves or eight or more pages — Stitched or other- wise bound together — Contract, state printing.....	140
 PARENT —	
Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code.....	988
1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.	
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.	
3. Status, payment hospital services — Inmates privately owned benevolent institutions.....	570
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, charge- able, county, child's legal settlement — Where child trans- ferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C.....	673
 PARK COMMISSIONERS, BOARD OF —	
Section 2976-6 G.C.:	
1. May not expend park district funds for insurance, public lia- bility and property damage on motor vehicles used solely in performance of governmental function.	
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course, may be purchased.	
3. Board may operate upon its land, concessions to sell mer- chandise, food and drinks — Such use may not interfere with operation of park for park purposes.....	109
 PARTNERSHIP —	
1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or	

**PARTNERSHIP — Concluded.**

demonstrate for purpose of sale or lease, if sale is casual or isolated.

*Page*

- 2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.
- 3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.
- 4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.
- 5. Sales tax levy.— Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales ..... 912
- Business, breeding dogs for hunting or for sale — Part of dogs kept at home of each partner in different counties — Kennel license required in each county — Where part of dogs kept at home of each partner in same county, only one kennel license required..... 294

**PATIENT —**

- 1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.
- 2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.
- 3. Status, payment hospital services — Inmates privately owned benevolent institutions..... 570

**PATROL, STATE HIGHWAY —**

Constable — "Peace officer" — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code..... 926

- 1. May exercise authority conferred by section 1181-3 G.C. under territorial limits otherwise specified — Jurisdiction, roads, highways, streets of a municipal corporation.
- 2. Authority to enforce laws as to size, weight and speed of commercial vehicles — Roads and highways, state system, state routes inside municipal corporation.
- 3. Authority as to registration and licensing of motor vehicles on all roads and highways in state.
- 4. Uniform Traffic Act — Senate Bill 29, 94 General Assembly — Authority to enforce law on roads and highways outside municipal corporations — Section 1181-3 G.C..... 678

**PATROLMAN, STATE HIGHWAY —**

Page

Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer..... 212

**PAWNBROKER —**

No authority to sell at private sale, pawned article, where pawner joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C..... 799

1. Repledge articles left as security — Must have authority to sell or dispose of property of United States.
2. No duty upon pawnor to ascertain pawnee is licensed pawnbroker — Licensed pawnee.
3. Procedure, notice upon default, pawnee, pawnor.
4. Licensed pawnbrokers governed by section 6341-1 G.C.
5. Pawned article, repledged, assignment, final pawnbroker must hold surplus proceeds one year — If not claimed, absolute property final pawnbroker.
6. Where repledge, conditional conveyance, how surplus governed.
7. When excessive loan may be conversion — Sections 6337 to 6346 G.C..... 617

**PEACE OFFICER —**

Constable — "Peace officer" — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code..... 926

**PENAL INSTITUTIONS —**

Ohio State Reformatory, et al.:  
 Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies ..... 234

**PENALTY —**

1. Agricultural Adjustment Act of 1938 as amended — Regulates

**PENALTY — Concluded.**

- |  |             |
|--|-------------|
| marketing of wheat in interstate and foreign commerce —<br>Status, wheat produced on farm.   | <i>Page</i> |
| 2. Act imposes no penalty upon production, wheat upon farm<br>when producer consumes wheat in raw or manufactured form<br>— Regulation when product fed to or consumed by animals<br>or poultry intended to be placed in commerce. |             |
| 3. Regulation 507, Secretary of Agriculture — Processing wheat<br>— Miller, without penalty, may grind such wheat for county<br>home.....  | 778         |
| 1. Taxes, delinquent real estate, assessments, penalties, interest<br>— No authority to accept compromise settlement.  |             |
| 2. When foreclosure action instituted for collection, property to<br>be sold by sheriff includes land, buildings, structures, improve-<br>ments and fixtures — Sections 5718-3, 5719 G.C.....                                      | 773         |

**PENSION —**

- |  |     |
|--|-----|
| Firemen's pension fund — Rule, board of trustees, that widow<br>of deceased fireman, who receives death benefits from Work-<br>men's Compensation Fund of Ohio shall not be eligible to re-<br>ceive pension from such fund, is valid rule — No application<br>for pension shall be entertained "until such widow shall have<br>been denied death benefits by Industrial Commission of Ohio"<br>— Section 4612-5 G.C. does not nullify section 4612-4 G.C..... | 330 |
| Firemen's relief and pension fund — Under section 4609 et seq.,<br>G.C., volunteer firemen not required to contribute 2% or any<br>other amount to such fund — May voluntarily contribute —<br>Boards of trustees of such fund may adopt rules and regula-<br>tions to distribute fund to volunteer or part time firemen and<br>determine amount of compensation — Sections 4612-4, 4612-5,<br>4612-6, G.C.....  | 37  |
| Old age and survivor's insurance payments — Section 1345-7<br>G.C. limits weekly amount of benefits — Does not limit or re-<br>duce total amount individual entitled to receive within benefit<br>year.....  | 478 |
| Police, sanitary — Members Public Employes Retirement System<br>— Employed in municipalities where no sanitary police pen-<br>sion fund established — Where not exempted under section<br>486-33a G.C. — While under jurisdiction said retirement sys-<br>tem, may not withdraw membership and establish local sanitary<br>police pension fund to later merge with local police relief fund.   | 287 |
| 1. Public Employes Retirement System — Persons, within pro-<br>visions, any other retirement system "established under state<br>law or charter", not required to become members — Those<br>not required to contribute to system — Public libraries, school<br>district, employes — Laws defining pension, group insurance,<br>annuity, retirement system — Sections 486-33c, 7889 G.C.   |     |
| 2. "Any other retirement system" established under laws, state<br>or charter — Members actually employed — New employes —  |     |



	<i>Page</i>
<b>PENSION — Concluded.</b>	
School district public library.	
3. Public employes retirement system members, required to remain members, when employed by such library where a retirement system established.....	718
Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.	
State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C.....	71
 <b>PENSION — SEE RETIREMENT BOARDS, ALSO —</b>	
 <b>PERMITS — 13-1, 13-2 —</b>	
Beer, ale, lager, stout and other malt liquor, containing not more than 7% alcohol by weight — Wholesale distributors — B-1, B-2 permits — Effect, amendment, June 4, 1935, to section 6064-15 G.C. — Proportional refunder permit fees — Additional fees — Section 6064-66 G.C., effective September 5, 1935, since repealed.....	82
Health — District boards of health of general health district — Inspection trailer camps — May impose reasonable standards by order or regulation — Health measure to prevent or restrict disease — Costs of inspection and permit chargeable to operators of camps.....	886
 <b>PERMIT — LIQUOR —</b>	
Unemployment Compensation Act — Contribution from employer — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or revoke permit — Section 1345-4 G.C.....	536
 <b>PETITION — INITIATIVE,                     REFERENDUM —</b>	
 <b>PETITION —</b>	
To amend Constitution of Ohio, Add to Article XV, section 11 — Monthly pension, single persons eighteen years of age or over, needy, physically handicapped, unable to pursue gainful employment.....	211
To define and regulate business of lending in amount, five hundred dollars or less — Repeal, sections 6346-1 to 6346-11, 9857 to 9863 G.C.....	350
To amend Article XV, section 6, Constitution — To license and tax gaming equipment, paraphernalia, machines, devices — Not certified.....	416

	<i>Page</i>
<b>PETITION — Concluded.</b>	
To amend Constitution of Ohio —	
Article XV, section 6 — To license and tax lottery and gaming equipment and paraphernalia, gaming machines and devices and to issue permits for their operation.....	437
To repeal Article XV, section 6, Constitution of Ohio — Certification not made — Old Age Pension Sweepstakes.....	601
To amend sections 1008-1, 6064-17, General Code — To prohibit employment of females in certain occupations or capacities — In re issuance of permits by Department of Liquor Control — Citizens of United States.....	735
<b>PETITION, NOMINATING —</b>	
Election — Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signature is valid, if name signed as person is commonly known — Candidate, councilman, Columbus — “Frank H. Karns” name to appear on ballot, notwithstanding name registered “Francis H. Karns”.....	641
<b>PHYSICIAN —</b>	
Coroner — Person who previously served eligible to be elected or appointed — Time, previous service, not essence — Not required to be licensed physician — Section 2856 General Code relates to eligibility and not method of selection for office.....	1070
<b>PIKE COUNTY —</b>	
Lake White.....	270
<b>PLACARDS —</b>	
1. Automobile Dealers’ and Salesmens’ Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale, or lease, if sale is casual or isolated.	
2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.	
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.	
4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.	
5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales.....	912
<b>PLUMAGE —</b>	
Birds, game, wild, plumage — Section 1408 General Code pro-	

	<i>Page</i>
<b>PLUMAGE — Concluded.</b>	
hibits possession, non-game birds, native to Ohio and those which migrate across the state.....	818
<b>PLUMBING —</b>	
Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwell- ings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced.....	1005
<b>PLUMBING INSPECTOR, DEPUTY —</b>	
Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before jus- tice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment.....	125
<b>POLICE, CHIEF OF —</b>	
Village marshal — Tenure of office — Amended Senate Bill 3, 94 General Assembly — Where term expires December 31, 1941 Incumbent remains until successor appointed — Section 4384 G.C. — When mayor may appoint village marshal who shall be designated chief of police — Probationary period — Those permanently appointed on and after September 5, 1941 — Removal from office — Sections 4263 to 4267 G.C.....	702
1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.	
2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Sec- tion 1465-61, paragraph 1, General Code.....	896
<b>POLICE —</b>	
1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire depart- ments excepted.	
2. Entire premium on contract, life insurance policy, must be paid by employes.....	1091
Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from appropriat- ing funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C.....	216
<b>POLICE, SANITARY —</b>	
Members Public Employes Retirement System — Employed in municipalities where no sanitary police pension fund estab-	

POLICE SANITARY — Concluded. Page  
 lished — Where not exempted under section 486-33a G.C. —  
 While under jurisdiction said retirement system, may not with-  
 draw membership and establish local sanitary police pension  
 fund to later merge with local police relief fund..... 287

POLICY — PREMIUM INSURANCE —

1. Insurance company — Fire — Company, member of rating  
 bureau, where premiums paid at inception date of policy may  
 effect a plan to collect premiums on fire risks where total of  
 installment premiums equals or is more than short rate earned  
 premium for time policy has been in effect — Notice of plan  
 must be filed with superintendent of insurance and rating  
 bureau pursuant to section 9592-9 General Code.
2. Note to pay premium on fire insurance policy does not con-  
 stitute investment — Sections 9518, 9519, 9607-11 General  
 Code.
3. Insurance company, foreign state or foreign country, doing  
 fire insurance business in Ohio, does not engage in banking  
 business where it takes a note from policy holder to pay in-  
 surance premium..... 902

POLITICAL SUBDIVISION —

1. Bonds issued by political subdivision, six per cent — Not paid  
 at maturity, lack of funds, unless provision to contrary, con-  
 tinue to draw interest — Name and address holder unknown.
2. Where funds provided, place of payment at maturity, interest  
 ceases to run, if bonds not presented for payment..... 491

POOR RELIEF — SEE RELIEF —

POPULATION — COUNTY —

1. Coroner — County less than one hundred thousand population  
 — Office not vacated through absence, military forces, United  
 States.
2. Inquests in such county — Justice of peace has power and duty  
 to hold inquests in presence sheriff or deputy sheriff during  
 such temporary absence..... 813

POPULATION INCREASE —

Village — Where population increased to become city thirty days  
 after proclamation, secretary of state, section 3498 G.C. —  
 Village continues, part general health district, until election  
 and qualification of mayor and council as city officers, mun-  
 icipal corporation..... 9

POWER — SEE AUTHORITY —

PREMIUM, BOND —

Bond to permit deputy sheriff to go armed — County commission-

	Page
PREMIUM, BOND — Concluded.	
ers may not pay premium from public funds — Section 12819	
General Code.....	822
PREMIUMS — CLASS — AGRICULTURE —	
Agricultural society, county — Regular class premiums paid in	
1939 — County commissioners may appropriate funds in 1941,	
not to exceed \$800.00 to reimburse society — Section 9880	
G.C.....	613
PREMIUM — INSURANCE — SEE INSURANCE, PREMIUM —	
PRINTED BOOKLET — PRINTING, STATE —	
Pamphlet — More than two leaves or four pages — Four or more	
leaves or eight or more pages — Stitched or otherwise bound	
together — Contract, state printing.....	140
PRISON LABOR —	
Relief areas are political subdivisions of the state — Production	
of artificial limbs, proper subject for industrial training and	
instruction to develop skilled artisans — Not unlawful for pris-	
oners, Ohio Penitentiary, to engage in manufacturing such	
limbs to be sold or disposed of to local relief areas for free	
distribution to relief wards.....	363
PRISONER —	
Penal Institutions — Ohio State Reformatory, et al.: Monies in	
commissary fund and entertainment and amusement fund —	
Trust funds — Operation of commissary — Status, employes	
— Authority superintendent to delegate person to escort or	
guard prisoner: escape, witness, attendance at funeral — Mon-	
ies paid by clerk of courts to person who escorted prisoner, a	
witness — Disposition, monies paid to private person or guard	
for attendance upon prisoner when away from such institution	
— Responsibility or liability of superintendent, expenditure of	
monies.....	234
Prisoners, Ohio Penitentiary — Exception, those sentenced for	
life — Where they attend school, entitled to diminution of sen-	
tence, one month for each advancement in grade — Section	
2195 et seq., G.C. — Mandatory duty, Department of Public	
Welfare, to adopt reasonable rules to make section 2195-7	
G.C. effective — Status, educated prisoners who teach — Such	
diminution of sentence may not be forfeited or taken away for	
any cause — Said statutes apply to sentences: General or in-	
determinate, definite or fixed term, maximum and minimum	
term.....	55
1. Sentence to county jail — Where persons found guilty, viola-	
tion of municipal ordinances — Cost to keep and feed such	
prisoners — Determined by county commissioners — Section	
2850 G.C. — Borne by municipal corporation.	

**PRISONER — Concluded.**

Page

- 2. Where board, county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C..... 78

**PRIVATE DWELLINGS — SEE RESIDENCE —**

**PRIVATE HEARING —**

- 1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.
- 2. Provisions section 832 G.C. do not contravene Article I, section 10, Ohio Constitution.
- 3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.
- 4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general..... 178

**PROBATE COURT — SEE COURT —**

**PROBATE JUDGE — SEE COURT —**

**PROBATION OFFICER —**

- Compatible office — Probate officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions..... 44

**PROCEDURE —**

- 1. Ditch, county — In construction, county general fund charged only for benefits accruing to public or to roads or other county property.
- 2. Leveling off of banks — If new and separate project from original work, where statutory procedure followed, same procedure anew..... 494

**PROPERTY —**

- United States Government — Property acquired in Ohio under Article I, section 8, Constitution of United States — Authority to enforce health laws not vested in State Departments of Health, nor district health boards..... 319

**PROPERTY — REAL —**

- Delinquent taxes, assessments, penalties, interest, etc. — When

PROPERTY — REAL — Continued.	Page
person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittmore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How charges, interest, etc., computed.....	31
Deed — Description — Where words interspersed appear: "At the point where the south bank of": "To the south bank": "Thence westerly along said south bank", of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County.....	532
Ditch, county — Obstruction, causes waters flowing through to overflow upon lands of another — Remove obstruction, section 6443 G.C. — Such power not granted by sections 6693, 6694, 6695 G.C.....	470
Ditches, county, drains or water courses — Cost to clean and repair after division and allotment of working sections — May be assessed against benefited property without further notice or hearing to property owners.....	592
Gift, lands in fee, subject to reservation — County commissioners may accept — Rent to donors, duration, their lives, limited by and issue out of proceeds of donation — Transactions shall be reasonable — Section 18 General Code.....	825
1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.	
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C.....	341
Tax Appeals, Board of — and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located.....	850
1. Taxes, current — May be paid without prejudice to complaint on an assessment for prior year.	
2. Status, delinquent taxes, interest and penalties where pending complaint.	
3. Special assessments may not be paid pending litigation in court, without prejudice, unless such litigation be part of appeal or complaint filed as to annual assessment of real estate — Sections 5609-2, 5609-3, 5609, 5610, 5611-4 General Code.	844
1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.	

PROPERTY — REAL — Concluded.

	<i>Page</i>
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C.....	773
Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs, taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied .....	937
Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C.....	747

PROPERTY — TANGIBLE —

1. "Commission," section 5517 General Code, must be read as though it were "Tax Commissioner" — Section 1464 et seq. General Code.	
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.	
3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647.....	1020

PROPRIETARY FUNCTION —

Board of Park Commissioners, section 2976-6 G.C.:	
1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.	
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course, may be purchased.	
3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....	109
Mahoning Valley Sanitary District — Proprietary functions — May purchase insurance, against liability, damage, in exercise of functions.....	474

PROSECUTING ATTORNEY —  
FILED AS TO COUNTY —

ASHLAND COUNTY, Ashland —

Policing fair grounds, county agricultural society, during annual fair — County commissioners not prohibited from



PROSECUTING ATTORNEY — Continued.	Page
ASHLAND COUNTY, Ashland — Concluded.	
appropriating funds to sheriff to pay necessary expenses — Sections 9912, 9913 G.C.....	216
ATHENS COUNTY, Athens —	
Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C.— When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary.	336
Partition fence — Township trustees — No authority to cause construction of such fence where boundary line is in dispute between properties of adjoining landowners — Sections 5910, 5913 G.C.....	47
BELMONT COUNTY, St. Clairsville —	
Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs, taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied.....	937
CARROLL COUNTY, Carrollton —	
1. County recorder — Not legally entitled to charge twenty-five cents for separate marginal release of each instrument, number oil and gas leases presented for blanket cancellation — Section 2779 G.C.	
2. Legal charge, twelve cents, each one hundred words for recording, five cents each grantor and each grantee to index — “Other instruments of writing” — Section 2778 G.C.....	713
1. School district, new — When created by county board of education — Consists of or embraces part of territory of existing school district — Portion, remaining district is old district, which exists and functions.	
2. No vested legal power in county board of education to create new school district, dissolve existing district and abolish its board.	
3. No authority, section 4736 G.C., or any other provision of law, to dissolve school district and abolish board by changing name and thus assume to create new school district.	
4. Duty county board of education to appoint board for new district — Election of members — Terms of office....	728
Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C. — Commissioners not bound by section 2412-1 G.C., which	

PROSECUTING ATTORNEY — Continued.

Page

CARROLL COUNTY. Carrollton — Concluded.

requires approval judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C..... 588

CLERMONT COUNTY, Batavia —

Incompatible office — County auditor, member county child welfare board — May not legally be held by one person at same time..... 256

CLINTON COUNTY, Wilmington —

Highway — Necessary repair — Repair, unavoidable, indispensable and immediately required to maintain highway in proper condition for traveling — Emergency repair — Phrases: Cost not more than \$200.00; does not exceed \$200.00 — Section 2792-1 G.C..... 132

COLUMBIANA COUNTY, Lisbon —

1. Equipment — Installation where no such type existed before — Replacement, existing equipment with new and superior equipment, different in quality and function from original is a “betterment and addition.”  
 2. “Maintenance and ordinary repair” — Restoration to a sound and good state after decay, injury, dilapidation or partial destruction — Section 3119 G.C. — Children’s home ..... 379

CUYAHOGA COUNTY — Cleveland —

Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.  
 County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury..... 94  
 Tax Appeals, Board of — and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located..... 850

DARKE COUNTY, Greenville —

1. Coroner — County less than one hundred thousand population — Office not vacated through absence, military forces, United States.  
 2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence sheriff or deputy sheriff during such temporary absence..... 813

DEFIANCE COUNTY, Defiance —

County officers enumerated in sections 2637, 2981 G.C.

## PROSECUTING ATTORNEY — Continued.

Page

## DEFIANCE COUNTY, Defiance — Concluded.

- including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud..... 190
- County vehicles required to be plainly and conspicuously lettered as county property:
- Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C..... 372

## DELAWARE COUNTY, Delaware —

- Wife, living with and supported by husband, who receives aid for the aged — Section 1359-1 G.C. — May not obtain "legal settlement" in any county in this state as term is defined, section 3477 G.C..... 307

## FAYETTE COUNTY, Washington C. H. —

- Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for collection — Made by county auditor, section 2589 G.C..... 198

## FULTON COUNTY, Wauseon —

- Board of education — May declare emergency and place before electors at special election, question, bond issue:
1. When school buildings destroyed.
  2. Buildings condemned by duly constituted public authority.
  3. When buildings partially constructed, certain named exigencies require additional funds.
- Section 2293-15a G.C. — Powers and authority granted not enlarged or increased when board contemplates federal aid to build garage, landscape grounds and manufacture equipment by National Youth Administration..... 174
- Farm truck license plates — Trucks owned by corporation used to transport alfalfa hay — Such hay purchased as growing crop, cut and handled by corporation employes — Such equipment not "farm trucks" and may not be so licensed — Section 6292 General Code ..... 878

## PROSECUTING ATTORNEY — Continued.

Page

## GALLIA COUNTY, Gallipolis —

Fees — County recorder — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section..... 206

1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890-33 G.C..... 673

## GEAUGA COUNTY, Chardon —

Bond to permit deputy sheriff to go armed — County commissioners may not pay premium from public funds — Section 12819 General Code..... 822

Constable — "Peace officer" — Precluded from making arrests on state highways outside municipalities for violation of sections enumerated in section 6297 General Code. 926

Motor vehicle — Passenger car owned by dealer, bearing dealer's license plates, duly assigned, may be operated by any person for any lawful purpose — Section 6301-1a G.C..... 448

## GUERNSEY COUNTY, Cambridge —

1. Bonds issued by political subdivision, six per cent — Not paid at maturity, lack of funds, unless provision to contrary, continue to draw interest — Name and address holder unknown.
2. Where funds provided, place of payment at maturity, interest ceases to run, if bonds not presented for payment... 491

## HAMILTON COUNTY, Cincinnati —

1. Board of education — May legally allow pupils leave of absence for moral or religious instruction — One hour each week — Instructors, not regular teachers engaged by board — Such absence not to injuriously affect class work standing of pupils.
2. Use of school building or rooms in school building — Religious instruction to school pupils and others..... 160
1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States

## PROSECUTING ATTORNEY — Continued.

Page

HAMILTON COUNTY, Cincinnati — Concluded.  
Code, Title 31, Section 742.

2. Such items "deposits" rather than "moneys" when listed and assessed for taxation — Sections 5324, 5326 General Code ..... 1061
1. Fund, state public school — Average daily attendance — Pupils in district where school maintained more than 180 days in school year — To compute, divide total daily pupil attendance for each day school in session by number of those days — Result — Average daily attendance.
2. Amount, apportioned and paid — Multiply sum equal to amount fixed by statute for day, average daily attendance, in classes and grades in district by average daily attendance in classes and grades as above set out — Result, multiplied by 180, amount apportioned and paid to such district — Section 7595-1 G.C. .... 513
1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.
2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code.... 896

## HANCOCK COUNTY, Findlay —

- Ditch, county — Obstruction, causes waters flowing through to overflow upon lands of another — Remove obstruction, section 6443 G.C. — Such power not granted by sections 6693, 6694, 6695 G.C. .... 470
1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.
2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C. .... 311

## HARRISON COUNTY, Cadiz —

- Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years..... 529

## JEFFERSON COUNTY, Steubenville —

- Married women teachers in public schools — Contracts of employment — Limited or continuing — Policy against employment not unreasonable, unlawful, arbitrary, irrational or irrelevant act of board of education — Sound discretion of board — Status where teacher marries in vio-

PROSECUTING ATTORNEYS — Continued.

JEFFERSON COUNTY, Steubenville — Concluded.

lation of contract not to marry — Sections 7690-1, 7690-6  
G.C. — House Bill 121, 94 General Assembly..... 575

KNOX COUNTY, Mt. Vernon —

Gifts, lands in fee, subject to reservation — County commis-  
sioners may accept — Rent to donors, duration, their lives,  
limited by and issue out of proceeds of donation — Trans-  
actions shall be reasonable — Section 18 General Code... 825

Indigent — Medical service — Hospital service — Municipal-  
ity or other political subdivisions such as townships, not  
liable for costs where compliance with statutory require-  
ments as to notice — Where services performed in county  
other than legal settlement, county of legal settlement  
liable for costs — Cases other than contagious — Sec-  
tion 3484-2 General Code..... 974

LAKE COUNTY, Painesville —

Compatible — Person may be employed by general health  
district and city health district at same time — Investiga-  
tions — Sanitary milk regulations of each district..... 1067

1. County law library associations — Annual refunds —  
Should be made to treasurers of contributing political  
subdivisions pro rata — Basis, actual payments — Sec-  
tion 3058 G.C.

2. Municipal corporation and county law library association  
— May not compromise or settle for less amount owing  
by municipality — Section 3056 G.C..... 563

1. Taxes, current — May be paid without prejudice to com-  
plaint on an assessment for prior year.

2. Status, delinquent taxes, interest and penalties where  
pending complaint.

3. Special assessments may not be paid pending litigation  
in court, without prejudice, unless such litigation be part  
of appeal or complaint filed as to annual assessment of  
real estate — Sections 5609-2, 5609-3, 5609, 5610, 5611-4  
General Code..... 844

Village marshal — Tenure of office — Amended Senate Bill  
3, 94 General Assembly — Where term expires December  
31, 1941 — Incumbent remains until successor appointed  
— Section 4384 G.C. — When mayor may appoint village  
marshal who shall be designated chief of police — Prob-  
ationary period — Those permanently appointed on and  
after September 5, 1941 — Removal from office — Sec-  
tions 4263 to 4267 G.C..... 702

LICKING COUNTY, Newark —

1. Teachers in public schools — Employed during each of  
five school years preceding passage of House Bill 121, 94

	Page
PROSECUTING ATTORNEYS — Continued.	
LICKING COUNTY, Newark — Concluded.	
General Assembly — Did not give actual service for board of education, at least 120 days, including leave of absence, not qualified for "continuing" service status — "Continuing contracts," section 7690-2 General Code.	
2. Status teacher under contract with two boards of education — Half days' service — Full time basis — 1935-1941.	891
LOGAN COUNTY, Bellefontaine —	
Township trustees — Without authority to lease portion township building, term ninety-nine years.....	393
LORAIN COUNTY, Elyria —	
1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.	
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.	
3. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.	
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home.....	778
Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county.	407
LUCAS COUNTY, Toledo —	
Ditches, county, drains or water courses — Cost to clean and repair after division and allotment of working sections — May be assessed against benefited property without further notice of hearing to property owners.....	592
Health — District boards of health of general health districts — Inspection trailer camps — May impose reasonable standards by order or regulation — Health measure to prevent or restrict disease — Costs of inspection and permit chargeable to operation of camps.....	886

PROSECUTING ATTORNEYS — Continued.

Page

MAHONING COUNTY, Youngstown —

Mahoning Valley Sanitary District — Proprietary functions — May purchase insurance, against liability, damage, in exercise of functions..... 474

Poor relief — Board of county commissioners, council or other legislative body of city may borrow money to anticipate receipt of revenues produced by levy of excise taxes — Extent authorized — Notes issued must be due and payable on or before March 1, 1942 — Amended Senate Bill 462, 117 O.L. 868 — House Bill 741, section 1, 117 O.L. 753, 868 — Substitute House Bill 172, 94th General Assembly..... 451

MARION COUNTY, Marion —

Firemen's pension fund — Rule, board of trustees, that widow of deceased fireman, who receives death benefits from Workmen's Compensation Fund of Ohio shall not be eligible to receive pension from such fund, is valid rule — No application for pension shall be entertained "until such widow shall have been denied death benefits by Industrial Commission of Ohio" — Section 4612-5 G.C. does not nullify section 4612-4 G.C..... 330

MEDINA COUNTY, Medina —

Compatible office — Probation officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions..... 44

Education, board of — May in its discretion procure insurance, liability and property damage, to cover conveyances used to transport school pupils — Same as to accident insurance covering all children transported under authority such board — Section 7731-5 G.C..... 347

1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.

2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C..... 341

MUSKINGUM COUNTY, Zanesville —

1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.

2. Resolution to place members in charge of designated road district not authorization to hire labor.



	<i>Page</i>
PROSECUTING ATTORNEYS — Continued.	
MUSKINGUM COUNTY, Zanesville — Concluded.	
3. General fund of township may not be utilized to employ labor for road maintenance and repair.	
4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.	
5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads.....	1081
NOBLE COUNTY, Caldwell —	
County commissioner, former — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting.....	105
OTTAWA COUNTY, Port Clinton —	
Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C.....	747
PAULDING COUNTY, Paulding —	
1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.	
2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.	
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.	
4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.	
5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales.....	912

PROSECUTING ATTORNEYS — Continued.

Page

PERRY COUNTY, New Lexington —

Agricultural society, county — Regular class premiums paid in 1939 — County commissioners may appropriate funds in 1941, not to exceed \$800.00 to reimburse society — Section 9880 G.C..... 613

Workmen's Compensation Act — Where employes, state highway department, are transported in state highway trucks, from highway garage and return, to work in county, if injured, injury is "in course of employment" — If legal requirements met, such injured employes would be entitled to participate in state insurance fund..... 138

PORTAGE COUNTY, Ravenna —

Teacher in public schools — Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment..... 89

PREBLE COUNTY, Eaton —

Coroner — Person who previously served eligible to be elected or appointed — Time, previous service, not essence — Not required to be licensed physician — Section 2856 General Code relates to eligibility and not method of selection for office..... 1070

Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.... 63

PUTNAM COUNTY, Ottawa —

Partnership:

Business, breeding dogs for hunting or for sale — Part of dogs kept at home of each partner in different counties — Kennel license required in each county — Where part of dogs kept at home of each partner in same county, only one kennel license required..... 294

1. Relief — Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.
2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court..... 968

ROSS COUNTY, Chillicothe —

School district, parts of which have been incorporated in

PROSECUTING ATTORNEYS — Continued.	Page
ROSS COUNTY, Chillicothe — Concluded.	
new school district, section 4736 G.C. — County board of education has discretion to make equitable distribution of funds and indebtedness — In absence of fraud or abuse of discretion, such distribution is final — No statutory method for review or appeal — Remedy, proper court action — Bonded indebtedness — Tax levy.....	461
SANDUSKY COUNTY, Fremont —	
Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense.....	966
SCIOTO COUNTY, Portsmouth —	
County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C.....	49
Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another.....	116
SHELBY COUNTY, Sidney —	
1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.	
2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C.....	773
STARK COUNTY, Canton —	
1. Federal census, sixteen, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.	
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.	
3. How compensation determined for those who served, regular election, November 5, 1940.	
4. County boards of elections — Clerks — "Annual" salary — Sections 4785-18, 4785-19 G.C.	

PROSECUTING ATTORNEY — Continued.

Page

STARK COUNTY, Canton — Concluded.

- 5. "Calendar year" — County board of elections.
- 6. How to compute "annual salary" based on population, federal census.
- 7. When 1930 census applies.
- 8. Incumbents now in office — 1940 census..... 684

SUMMIT COUNTY, Akron —

- Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code..... 882

TRUMBULL COUNTY, Warren —

- Compatible office — Mayor of village, chief clerk, office of county engineer — May become incompatible if duties of each become numerous or arduous and interfere with proper execution of both..... 445

UNION COUNTY, Marysville —

- Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1156-10, 1155-11 General Code..... 1018
- 1. Ditch, county — In construction, county general fund charged only for benefits accruing to public or to roads or other county property.
- 2. Leveling off of banks — If new and separate project from original work, where statutory procedure followed, same procedure anew..... 494

WARREN COUNTY, Lebanon —

- Appropriation measure, annual — County commissioners required to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals..... 299
- Compatible office — Township trustee — Village marshal — May be held simultaneously by same person..... 1079
- Income — Cash bequest to recipient of aid for the aged — Must be reported to Division of Aid for the Aged — Sections 1359-4, 1459-19 G.C..... 135

PROSECUTING ATTORNEY — Continued.	Page
WASHINGTON COUNTY, Marietta —	
1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C. — Borne by municipal corporation.	
2. Where board of county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C.....	78
WAYNE COUNTY, Wooster —	
Vacancy — Office, village clerk — Person appointed three days prior to general election, November 1941 — No candidate elected — Appointee may retain office until successor elected and qualified — November election, 1943....	983
WILLIAMS COUNTY, Bryan —	
1. Teachers in public schools — Contract system — Exception, section 7690-2 G.C., House Bill 121, 94 General Assembly — Applies to “new teachers” and “beginning teachers” in districts under eight hundred pupils.	
2. “Continuing contracts”.	
3. Construction: “at the time of the passage of this act” — Act approved by governor June 2, 1941.	
4. Mandatory duty, boards of education in state to tender continuing contracts to teachers who hold professional, permanent or life certificates, who completed five consecutive years of employment, expiration school year 1940-1941.....	627
WOOD COUNTY, Bowling Green —	
Salary — Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....	551
WYANDOTTE COUNTY, Upper Sandusky —	
1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.	

PROSECUTING ATTORNEY — Concluded.	Page
WYANDOTTE COUNTY, Upper Sandusky — Concluded.	
2. Provisions section 832 G.C. do not contravene Article I, section 10, Ohio Constitution.	
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person	
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general.....	178
 PROSECUTING ATTORNEYS — FINIS —	
 PUBLIC FUNDS — SEE FUNDS —	
 PUBLIC OFFICE — SEE OFFICE, PUBLIC —	
 PUBLIC SERVICE AND SAFETY DIRECTOR —	
Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675, G.C — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision.	455
 PUBLICATION —	
House of Representatives — Senate — Ratio of representation — Governor required to publish, four consecutive weeks, in three newspapers, Cincinnati, Cleveland, Columbus, number representatives and senators each county or district entitled to elect, next ensuing ten years — Section 143 G.C. — Constitution of Ohio, Article XI, section 11.....	602
 PUNISHMENT — PUPIL —	
Teacher in public schools — Board of education — Not liable in damages to pupil subjected to undue and excessive punishment by teacher — Time of employment, board had knowledge high temper of teacher and prior acts, excessive punishment.....	89
 PURCHASES, AUTHORIZED —	
Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state.	
H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession.....	17

	<i>Page</i>
QUINLAN, J.A., LIMA — Petition — To repeal Article XV, section 6, Constitution of Ohio — Cer- tification not made — Old Age Pension Sweepstakes.....	601
RAILROADS — CLAIMS — Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C.....	540
RAILROAD COMPANY — STREET OR SUBURBAN — “Trolley coaches” or “trackless trolleys” — Propelled by electric motors, power supplied through overhead rails — “Street or suburban railroad company” — Section 614-2 G.C. — Any per- son or persons * * * company or corporation, engaged in busi- ness, operating as a common carrier.....	219
RATES — CORPORATION FEE — Fee — Consolidation agreement, constituent corporations, domes- tic and foreign — Secretary of state — Section 176 G.C. — In- crease, number of shares — Credit to be allowed — Rates set forth in said section — Authorized shares, domestic constituent corporations.....	120
RATING BUREAU — 1. Insurance company — Fire — Company, member of rating bureau, where premiums paid at inception date of policy may effect a plan to collect premiums on fire risks where total of installment premiums equals or is more than short rate earned premium for time policy has been in effect — Notice of plan must be filed with superintendent of insurance and rating bureau pursuant to section 9592-9 General Code. 2. Note to pay premium on fire insurance policy does not con- stitute investment — Sections 9518, 9519, 9607-11 General Code. 3. Insurance company, foreign state or foreign country, doing fire insurance business in Ohio, does not engage in banking busi- ness where it takes a note from policy holder to pay insurance premium.....	902
REAL ESTATE —	
REAL PROPERTY — SEE PROPERTY —	
RECORD — Traffic Act, Uniform — Abstract, record of convictions for vio- lation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 Gen- eral Code.....	882

REFEREE —

Page

Unclassified Civil Service, State of Ohio:

1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.
2. Each board member may appoint private secretary.
3. Referee comes within purview of "assistant" — Sections 486-8(a)8, 1346-3 General Code..... 990

REFERENDUM PETITION — SEE PETITION —

REFUND —

1. County law library association — Annual refunds — Should be made to treasurers of contributing political subdivisions pro rata — Basis, actual payments — Section 3058 G.C.
2. Municipal corporation and county law library association — May not compromise or settle for less amount owing by municipality — Section 3056 G.C..... 563
- Retirement System, School Employes — Benefits erroneously collected by executor of estate of deceased beneficiary — Procedure for refund..... 423
1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.
2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.
3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined. Section 3892 General Code..... 828

REGISTRATION —

Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or boarding houses..... 153

RELIEF ACT, SOLDIERS AND SAILORS —

Pawnbroker — No authority to sell at private sale, pawned article, where pawner joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C..... 799



## RELIEF ADMINISTRATOR —

Page

Compatible office — Probation officer, juvenile court and relief administrator of city — May be held by one person at same time, unless physically impossible to faithfully and efficiently discharge duties of both positions..... 44

## RELIEF —

Aid to blind — County employe — Attendance association meetings or conventions — County commissioners required to approve expenditure if such attendance performed at county expense..... 966

1. Crippled children — Aid furnished by Department of Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.

2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court..... 968

Effect Amended Senate Bill 462, section 2, 117 O.L. 868 — Amended 118 O.L. 133 — Notes — Since December 31, 1939, proceeds derived from sale such notes must be placed in fund for their retirement and for retirement of bonds — March 1, 1943, limitation, final maturity date..... 517

Income — Cash bequest to recipient of aid for the aged — Must be reported to Division of Aid for the Aged — Sections 1359-4, 1359-14 G.C..... 135

Old age and survivor's insurance payments — Section 1345-7 G.C. limits weekly amount of benefits — Does not limit or reduce total amount individual entitled to receive within benefit year..... 478

Poor relief — Board of county commissioners, council or other legislative body of city may borrow money to anticipate receipt of revenue produced by levy of excise taxes — Extent authorized — Notes issued must be due and payable on or before March 1, 1942 — Amended Senate Bill 462, 117 O.L. 868 — House Bill 741, section 1, 117 O.L. 753, 868 — Substitute House Bill 172, 94th General Assembly..... 451

Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards..... 363

Relief area, local — Section 3391-1 G.C. — Agency of government — Exists to establish and conduct uniform, coordinated and efficient system, poor relief — Not entity or unit, local government, against which legal or moral obligation may be created — Not liable where employer's negligence resulted in personal injury and property damage to another..... 116

**RELIEF — Concluded.**

	<i>Page</i>
Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.	
State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C.....	71
Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or state laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C. — Poor relief, appointment of relief director.....	426
Wife, living with and supported by husband, who receives aid for the aged — Section 1359-1 G.C. — May not obtain "legal settlement" in any county in this state as term is defined, section 3477 G.C.....	307

**REMOVAL — OFFICE —**

Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675, G.C. — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision.....	455
Village marshal — Tenure of office — Amended Senate Bill 3, 94 General Assembly — Where term expires December 31, 1941 — Incumbent remains until successor appointed — Section 4384 G.C. — When mayor may appoint village marshal who shall be designated chief of police — Probationary period — Those permanently appointed on and after September 5, 1941 — Removal from office — Sections 4263 to 4267 G.C.....	702

**RENT — LEASE —**

Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9,1155-10,1155-11 General Code.....	1018
1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.	
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C.....	341

	<i>Page</i>
<b>RENT —</b>	
Gift, lands in fee, subject to reservation — County commissioners may accept — Rent to donors, duration, their lives, limited by and issue out of proceeds of donation — Transactions shall be reasonable — Section 18 General Code .....	825
<b>REPAIR CHARGES —</b>	
1. Lien — Garage man for repairs — Possessory — No right of sale.	
2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code.....	857
<b>REPAIR — CLEAN —</b>	
Ditches, county, drains or water courses — Cost to clean and repair after division and allotment of working sections — May be assessed against benefited property without further notice of hearing to property owners.....	592
<b>REPAIR —</b>	
1. Equipment — Installation where no such type existed before — Replacement, existing equipment with new and superior equipment, different in quality and function from original is a "betterment and addition."	
2. "Maintenance and ordinary repair" — Restoration to a sound and good state after decay, injury, dilapidation or partial destruction — Section 3119 G.C. — Children's home.....	379
<b>REPAIR — HIGHWAY —</b>	
Necessary — Repair, unavoidable, indispensable and immediately required to maintain highway in proper condition for traveling — Emergency repair — Phrases: Cost not more than \$200.00; does not exceed \$200.00 — Section 2792-1 G.C.....	132
<b>REPAIR — MAINTENANCE —</b>	
Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.....	63
Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C. — Commissioners not bound by section 2412-1 G.C., which requires approval judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C.....	588
<b>REPLEDGE — PAWN —</b>	
1. Pawnbroker — Repledge articles left as security — Must have authority to sell or dispose of property of United States.	

REPLEDGE — PAWN — Concluded.	<i>Page</i>
2. No duty upon pawnor to ascertain pawnee is licensed pawnbroker — Licensed pawnee.	
3. Procedure, notice upon default, pawnee, pawnor.	
4. Licensed pawnbrokers governed by section 6341-1 G.C.	
5. Pawned article, repledged, assignment, final pawnbroker must hold surplus proceeds one year — If not claimed, absolute property final pawnbroker.	
6. Where repledge, conditional conveyance, how surplus governed.	
7. When excessive loan may be conversion — Sections 6337 to 6346 G.C.....	617

RESERVE OFFICER — UNITED STATES —

Employed by Bureau of Unemployment Compensation or any department, division or office of state or political subdivisions — Not entitled to leave of absence with pay for periods of time as provided in section 5273-2 G.C. — Amended Senate Bill 247, 94 General Assembly — Active duty, Selective Training and Service Act of 1940, amended by Service Extension Act of 1941 — 50 U.S.C.A. Appendix 303, amended, Public Law 213-77 Congress.....	805
---	-----

RESIDENCE —

Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwellings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced.....	1005
1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.	
2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.	
3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational education and work experience under defense training program — Employes may be adults who reside outside school district.....	1029

RESOLUTIONS —

County commissioner, former — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting.....	105
---	-----

	<i>Page</i>
<b>RETAILER — TAX —</b>	
Tax, Internal Revenue Code, section 3406 — Ohio sales tax computation.	
<b>SEE TAX</b> .....	836
 <b>RETIREMENT BOARDS —</b>	
<b>PUBLIC EMPLOYES —</b>	
<b>PUBLIC SCHOOL EMPLOYES —</b>	
<b>STATE TEACHERS —</b>	
<b>SEE STATE — SUBDIVISION —</b>	
 <b>REVIEW — FINDING — ORDER —</b>	
1. "Commission", section 5517 General Code, must be read as though it were "Tax Commissioner" — Section 1464 et seq. General Code.	
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.	
3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647.....	1020
 <b>REVOKE —</b>	
Degrees conferred by a college, university or other institution of learning — Director of Education without authority to revoke power to confer such degrees where college or university was incorporated prior to enactment Am. Sub. Senate Bill 299, 92nd General Assembly and met requirements sections 9922, 9923 General Code, as they existed prior to enactment of said bill if instruction offered or degrees conferred any time within two years immediately preceding July 26, 1937.....	921
 <b>RISK —</b>	
Insurance — Mutual protective associations organized under section 9593 General Code — Powers — Risks — Hazards.....	868
 <b>ROAD MATERIAL —</b>	
1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.	
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C.....	341

**ROADS, TOWNSHIP —**

*Page*

- Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads..... 63
1. Township trustees — Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.
  2. Resolution to place members in charge of designated road district not authorization to hire labor.
  3. General fund of township may not be utilized to employ labor for road maintenance and repair.
  4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.
  5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads ..... 1081

**ROAD — SEE HIGHWAYS, ALSO —**

**ROOM — BOARD —**

Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or boarding houses..... 153

**ROYALTY —**

1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel — Reasonable period of years, option to renew, proviso, cancel upon due notice.
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-33 G.C..... 341

**RULES AND REGULATIONS —**

Firemen's relief and pension fund — Under section 4609 et seq., G.C., volunteer firemen not required to contribute 2% or any other amount to such fund — May voluntarily contribute — Boards of trustees of such fund may adopt rules and regulations to distribute fund to volunteer or part time firemen and determine amount of compensation — Sections 4612-4, 4612-5, 4612-6, G.C..... 37

RULES AND REGULATIONS — Concluded.		Page
Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwellings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced.....		1005
Prisoners, Ohio Penitentiary — Exception, those sentenced for life — Where they attend school, entitled to diminution of sentence, one month for each advancement in grade — Section 2195 et seq., G.C. — Mandatory duty, Department of Public Welfare, to adopt reasonable rules to make section 2195-7 G.C. effective — Status, educated prisoners who teach — Such diminution of sentence may not be forfeited or taken away for any cause — Said statutes apply to sentences: General or indeterminate, definite or fixed term, maximum and minimum term.....		55
Public Utilities Commission of Ohio — House Bill 239, 94 General Assembly — Requires filing, rules and regulations, which have general and uniform operation.....		696
 SAFETY —		
1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.		
2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.		
3. When compliance with rules of procedure, status to continue to operate elevator.		
4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation.....		1047
 SALARY —		
Adjutant General's Department:		
1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary.		
2. Employes of state, including civilian employes in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.		
3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty,		

SALARY — Concluded.	Page
not to exceed thirty-one days per year.....	657
Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years....	529
1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.	
2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.	
3. How compensation determined for those who served, regular election, November 5, 1940.	
4. County boards of elections — Clerks — “Annual” salary — Sections 4785-18, 4785-19 G.C.	
5. “Calendar year” — County board of elections.	
6. How to compute “annual salary” based on population, federal census.	
7. When 1930 census applies.	
8. Incumbents now in office — 1940 census.....	684
Jail matron — Probate judge — Discretionary power to approve or disapprove appointment — Section 3178 G.C. — When judge approves appointment and fixes salary of such matron, appointed by sheriff, mandatory for county commissioners to make appropriation to pay such salary.....	336
Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675, G.C. — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision.....	455
Sheriff, clerk of courts, probate judge, judges courts common pleas, county treasurer, recorder, commissioners, engineer — April 1, 1940, date to determine result sixteenth federal decennial census, basis to compute such salaries — Coroners, elected November 5, 1940, paid under section 2866-1 G.C. — Status certain officials elected 1938, how paid — Additional compensation judges, courts common pleas elected 1936, 1938 — How compensation computed.....	551
Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses.....	438



SALE — CASUAL —

Page

- 1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.
- 2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.
- 3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.
- 4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.
- 5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales.....

912

SALE, JUDICIAL —

Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C.....

747

SALE —

- 1. Lien — Garage man for repairs — Possessory — No right of sale.
- 2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code.....

857

SALE — MERCHANDISE — FOOD — DRINK —

Board of Park Commissioners, section 2976-6 G.C.:

- 1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.
- 2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course may be purchased.
- 3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....

109

SALE —

Pawnbroker — No authority to sell at private sale, pawned ar-

SALE — Concluded.

Page

ticle, where pawner joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C.....

799

SALE — SUPPLIES —

Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling....

202

SALES TAX —

1. Tax receipts — Agent of treasurer of state, section 5546-7 General Code, required to account each week for sales, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to wholesale purchasers, and less amounts paid to licensed vendors for statutory redemption.
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.
3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent.....

1008

Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs, taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied.....

937

Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state.

H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession.....

17

SAND — GRAVEL —

1. Lease, county commissioners — May become lessee of real estate to acquire road material — To process and remove gravel

SAND — GRAVEL — Concluded.	<i>Page</i>
— Reasonable period of years, option to renew, proviso, cancel upon due notice.	
2. Consideration, may pay annual rental one dollar plus monthly payments on royalty basis — Sections 7214, 2414, 5625-23 G.C.....	341
SANITARY MILK —	
Compatible — Person may be employed by general health district and city health district at same time — Investigations — Sanitary milk regulations of each district .....	1067
SANITARY POLICE —	
Police, sanitary — Members Public Employes Retirement System — Employed in municipalities where no sanitary police pension fund established — Where not exempted under section 486-33a G.C. — While under jurisdiction said retirement system, may not withdraw membership and establish local sanitary police pension fund to later merge with local police relief fund.....	287
SCHOOL — SEE EDUCATION —	
SCHOOL BUS — SEE BUS — SCHOOL — EDUCATION —	
SECRETARY, AGRICULTURE, U.S. —	
1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.	
2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.	
3. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.	
4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home.....	778
SECRETARY — CONSERVANCY DISTRICT —	
Board of directors — May hire same person as attorney and secretary — Proviso, secretary does not serve as treasurer.....	669
SECRETARY, EXECUTIVE —	
Tax Commission of Ohio, Delinquent:	
1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.	
2. No power or authority to employ its own counsel.	
3. Person employed as executive secretary and compensated	

SECRETARY, EXCLUSIVE — Concluded.	<i>Page</i>
therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by commission — Appropriation — Compensation.....	144

SECRETARY — FOREIGN CORPORATION.....	929
--------------------------------------	-----

SECRETARY — PRIVATE —

Unclassified Civil Service, State of Ohio:

1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.
2. Each board member may appoint private secretary.
3. Referee comes within purview of “assistant” — Sections 486-8(a)8, 1346-3 General Code..... 990

SECURITY —

1. “Foreign Corporation Act” — To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.
2. Foreign corporation engaging in business of “holding company” — Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.
3. When foreign corporation engaging in business of “holding company” pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license..... 929

SECURITY — PAWN —

1. Pawnbroker — Repledge articles left as security — Must have authority to sell or dispose of property of United States.
2. No duty upon pawnbroker to ascertain pawnee is licensed pawnbroker — Licensed pawnee.
3. Procedure, notice upon default, pawnee, pawnor.
4. Licensed pawnbrokers governed by section 6341-1 G.C.
5. Pawned article, repledged, assignment, final pawnbroker must hold surplus proceeds one year — If not claimed, absolute property final pawnbroker.
6. Where repledge, conditional conveyance, how surplus governed.
7. When excessive loan may be conversion — Sections 6337 to 6346 G.C..... 617

SEEDS —	Page
Agricultural seed law — Establishment or place of business, where seeds offered for sale, must have on hand stock of seeds from which purchase orders are filled to be subject to license requirements — Section 5805-13 G.C.....	359
<b>SELECTIVE TRAINING AND SERVICE ACT —</b>	
Reserve officer, United States — Employed by Bureau of Unemployment Compensation or any department, division or office of state or political subdivisions — Not entitled to leave of absence with pay for periods of time as provided in section 5273-2 G.C. — Amended Senate Bill 247, 94 General Assembly — Active duty, Selective Training and Service Act of 1940, amended by Service Extension Act of 1941 — 50 U.S.C.A. Appendix 303, amended, Public Law 213-77 Congress .....	805
<b>SENATE — SEE STATE</b>	
<b>GENERAL ASSEMBLY —</b>	
<b>SENTENCE —</b>	
Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code.....	988
Prisoners, Ohio Penitentiary — Exception, those sentenced for life — Where they attend school, entitled to diminution of sentence, one month for each advancement in grade — Section 2195 et seq., G.C. — Mandatory duty, Department of Public Welfare, to adopt reasonable rules to make section 2195-7 G.C. effective — Status, educated prisoners who teach — Such diminution of sentence may not be forfeited or taken away for any cause — Said statutes apply to sentences: General or indeterminate, definite or fixed term, maximum and minimum term.....	55
1. Sentence to county jail — Where persons found guilty, violation of municipal ordinances — Cost to keep and feed such prisoners — Determined by county commissioners — Section 2850 G.C. — Borne by municipal corporation.	
2. Where board of county commissioners, lessors, lease quarters to confine prisoners in municipal jail or station house, amount to maintain such prisoners, limited to forty cents per day — Section 4126 G.C.....	78
<b>SEWER RENTAL —</b>	
Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for collection — Made by county auditor, section 2589 G.C.....	198
<b>SHARES — CORPORATION —</b>	
Fee — Consolidation agreement, constituent corporations, domes-	

SHARES — CORPORATION — Concluded.

Page

tic and foreign — Secretary of state — Section 176 G.C. — Increase, number of shares — Credit to be allowed — Rates set forth in said section — Authorized shares, domestic constituent corporations..... 120

SHIPMENT —

Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C..... 540

SIGNATURE —

County commissioner, former — Section 2407 G.C. grants no authority to sign his name, after term expired, to minutes, board of county commissioners, meetings held during his term of office — Validity of resolutions adopted, by board, not affected, where one commissioner failed to sign record of minutes of board meeting..... 105

Election — Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signature is valid, if name signed as person is commonly known — Candidate, councilman, Columbus — “Frank H. Karns” name to appear on ballot, notwithstanding name registered “Francis H. Karns”..... 641

SINKING FUND — MUNICIPALITY —

Mortgage revenue bonds — May be purchased and held as investment by trustees, sinking fund of municipality — Where issued by municipality to acquire, construct or extend public utility — Article XVIII, Section 12, Constitution of Ohio..... 100

SITUS —

Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state.

H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conversation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession..... 17

Tax Appeals, Board of — and Trial Examiner — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located..... 850

SOCIAL ADMINISTRATION, DIVISION OF —

1. Relief — Crippled children — Aid furnished by Department of

<b>SOCIAL ADMINISTRATION, DIVISION OF — Concluded.</b>		<i>Page</i>
Public Welfare — Chargeable to parents — Element in determining loss or acquisition of legal settlement — Section 3477 General Code.		
2. County of commitment primarily responsible to Division of Social Administration for expense, care and treatment of crippled children — Legal settlement — Financial responsibility of county — Jurisdiction, judge of juvenile court.....		968
<b>SOLDIERS AND SAILORS CIVIL RELIEF ACT —</b>		
Pawnbroker — No authority to sell at private sale, pawned article, where pawner joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C.....		799
<b>SPOUSE — FAMILY — APPOINTMENT —</b>		
County officers enumerated in sections 2637, 2981 G.C. including county treasurer, authorized to appoint and employ certain deputies and employes — County commissioners may not lawfully interfere with or limit such officers in selection and appointment of such deputies and employes — Resolution to diminish compensation of deputy or employe who is spouse or member of appointing officer's family, not lawful — Remedy where such resolution passed — Courts interfere only where county officers usurp or exercise unlawful power, fraud or abuse of discretion which amounts to fraud.....		190
<b>SPOUSE —</b>		
1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate's spouse, or parents, where inmate or patient, minor.		
2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor's support liable for payment.		
3. Status, payment hospital services — Inmates privately owned benevolent institutions.....		570
Taxable succession — When property is conveyed to husband and wife and to the survivor and to heirs and assigns of survivor, upon death of one of such grantees, taxable succession passes to survivor — Section 5332, paragraph 5 G.C.....		164
Wife, living with and supported by husband, who receives aid for the aged — Section 1359-1 G.C. — May not obtain "legal settlement" in any county in this state as term is defined, section 3477 G.C.....		307
<b>STAMPS —</b>		
1. Tax receipts — Agent of treasurer of state, section 5546-7		

STAMPS — Concluded.

Page

- General Code, required to account each week for sales, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to wholesale purchasers, and less amounts paid to licensed vendors for statutory redemption.
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.
  3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent..... 1008

STATE

STATE AGENCY —

- Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials..... 384

STATE —

- Attorney and counsellor at law — Entitled to apply for and receive either state-wide or county-wide notarial commission or both — Sections 119, 123, 124 General Code — House Bill 177, 94 General Assembly..... 1076

- Fire Insurance Companies — Home Owners' Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation..... 952

STATE, FOREIGN — SEE FOREIGN STATE —

STATE —

1. "Foreign Corporation Act" — To come within purview, not necessary that foreign corporation transact all of its business in this state — Sufficient that it transacts some of its business in state.
2. Foreign corporation engaging in business of "holding company" — Status where business and corporate affairs conducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.
3. When foreign corporation engaging in business of "holding company" pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corporation is transacting business in Ohio — Required to obtain license ..... 929



## STATE — Continued

Page

## ACCOUNTANCY, OHIO STATE BOARD OF — SECRETARY-TREASURER —

1. Certified Public Accountant — Applicant for certificate to practice as public expert accountant — Ohio State Board of Accountancy has sound discretion to determine if such applicant is of good moral character.
2. Applicant who seeks re-examination more than eighteen months after date of application must pay fee, \$25.00.
3. Said board without authority to extend eighteen month limitation — Section 1375 General Code.....

861

## ADJUTANT GENERAL OF OHIO —

## Adjutant General's Department:

1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary.
2. Employes of state, including civilian employes in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.
3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year.....

657

Deed — Description — Where words interspersed appear: "At the point where the south bank of": "To the south bank": "Thence westerly along said south bank", of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County.....

532

Leave of absence with pay — Section 5201-4a G.C., Amended Senate Bill 247, 94th General Assembly, does not prohibit employers, who have employes under contracts of hire, from granting such leave — Attendance, weekly drills, encampments, training periods — Ohio State Guard — Ohio State Naval Militia — "Contribution or gift".....

499

Ohio National Guard — May not enlist contributing members while in active service of United States, pursuant to lawful call and order of president.....

605

## AGRICULTURE — DIRECTOR OF —

Agricultural seed law — Establishment or place of business, where seeds offered for sale, must have on hand stock of seeds

STATE — Continued

Page

AGRICULTURE — DIRECTOR OF — Concluded.  
 from which purchase orders are filled to be subject to license  
 requirements — Section 5805-13 G.C..... 359

OHIO STATE ARCHAEOLOGICAL AND HISTORICAL  
 SOCIETY, CURATOR, STATE MEMORIALS —

Deed, to state, from Brown County U.S. Grant Memorial  
 Association, President Grant's School House, inlot 35,  
 Georgetown, Brown County..... 816

OHIO STATE ARCHAEOLOGICAL AND HISTORICAL  
 SOCIETY, THE —

Injuries sustained, result negligence of officers and employes,  
 acting within scope of duties — The Ohio State Archaeological  
 and Historical Society — Private corporation — Liable for  
 such injuries — Not excepted because agency, state, in per-  
 formance governmental function — State Memorials..... 384

AUDITOR OF STATE —

1. "Commission", section 5517 General Code, must be read as  
 though it were "Tax Commissioner" — Section 1464 et seq.  
 General Code.
2. Public utility company — Applications to Tax Commissioner  
 in re finding or order, values, tangible property, proportion  
 capital stock, gross receipts or gross earnings — Auditor of  
 State — Computation, excise tax.
3. Section 5517 General Code, not repealed by implication —  
 Public utility authorized to obtain review or redetermination  
 by Tax Commissioner of his determinations, findings or orders  
 — See Opinions Attorney General 1921, Vol. 1, page 647..... 1020

Delinquent Tax Commission of Ohio:

1. Voucher issued by its secretary, not required to be submitted  
 to or approved by Department of Finance — Sections 154-28,  
 154-30 G.C.
2. No power or authority to employ its own counsel.
3. Person employed as executive secretary and compensated  
 therefor, may also be compensated for drafting prepared legis-  
 lation, the law requires to be prepared by Commission — Ap-  
 propriation — Compensation..... 144

House of Representatives — Senate — Ratio of representation —  
 Governor required to publish, four consecutive weeks, in three  
 newspapers, Cincinnati, Cleveland, Columbus, number of rep-  
 resentatives and senators each county or district entitled to  
 elect, next ensuing ten years — Section 143 G.C. — Constitu-  
 tion of Ohio, Article XI, section 11..... 602

Penal Institutions — Ohio State Reformatory, et al.: Monies in  
 commissary fund and entertainment and amusement fund —  
 Trust funds — Operation of commissary — Status, employes  
 — Authority superintendent to delegate person to escort or

	<i>Page</i>
STATE — Continued	
AUDITOR OF STATE — Concluded.	
guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies.....	234
1. Tax receipts — Agent of treasurer of state, section 5546-7 General Code, required to account each week for sales, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to wholesale purchasers, and less amounts paid to licensed vendors for statutory redemption.	
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.	
3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent.....	1008
 BUILDING AND LOAN ASSOCIATIONS —SUPERINTENDENT OF —	
1. Building and loan association — May not lawfully accept subscriptions to capital stock in excess of authorized capital — No exception if sums paid in total less than authorized capital.	
2. No authority to reduce number of shares where subscription exceeds authorized capital unless subscriber consents — No reduction may be made if subscription held out as bona fide for full amount to induce additional stock subscriptions.....	792
 BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES —	
Conservancy district, board of directors — May hire same person as attorney and secretary — Proviso, secretary does not serve as treasurer.....	669
Contract — Coal purchased by city for various departments — Specified mine — Analysis requirements — Provision, city shall monthly procure analysis by independent laboratory — Contractor liable for cost of one monthly analysis — When contractor otherwise liable — When bonus may be legally claimed by coal dealer.....	763
Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling.	202
Fire insurance — Authority, board county commissioners to enter into such contract — Premiums — Five year period.....	585

STATE — Continued

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES — Continued.

Page

Firemen's relief and pension fund — Under section 4609 et seq., G.C., volunteer firemen not required to contribute 2% or any other amount to such fund — May voluntarily contribute — Boards of trustees of such fund may adopt rules and regulations to distribute fund to volunteer or part time firemen and determine amount of compensation — Sections 4612-4, 4612-5, 4612-6, G.C..... 37

"Foster home" — Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis — Juvenile court empowered to commit child to such home — When children so committed, with or without allowance to home, they should receive public school education in school district where home located without payment of tuition..... 1

1. Group life insurance — Municipal corporation may authorize payment of all or part of premium covering lives of employes — Part of compensation of employes — Police and fire departments excepted.

2. Entire premium on contract, life insurance policy, must be paid by employes..... 1091

Membership dues or fees in association or conference of municipalities — In absence of express enabling charter provisions, municipality lacks authority to adopt ordinance to pay from public funds such dues..... 947

Metropolitan Housing Authority:

Expenditure funds — Insurance, employes' automobiles — Dinners, employes who work overtime — To purchase toys, baseballs, checkers, volley balls, tricycles, etc., use, children who live in housing project — Salary or compensation employes to instruct residents in project to mend or repair furniture — Transportation, funds from project offices to depositories for such funds..... 226

Mortgage revenue bonds — May be purchased and held as investment by trustees, sinking fund of municipality — Where issued by municipality to acquire, construct or extend public utility — Article XVIII, Section 12, Constitution of Ohio..... 100

1. National Youth Administration — Municipal corporations and counties may not legally expend public funds to contribute toward acquisition of building to house work project and claims in vocational education.

2. Board of education may spend school funds to purchase, construct, enlarge, extend, complete, improve, equip and furnish buildings for public school purposes — Section 7625 General Code.

3. Board of education, funds may be expended to purchase building, use, plan for employes of NYA to acquire vocational edu-

STATE — Continued	<i>Page</i>
<b>BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES — Continued.</b>	
cation and work experience under defense training program — Employes may be adults who reside outside school district .....	1029
Park Commissioners, Board of, section 2976-6 G.C.:	
1. May not expend park district funds for insurance, public liability and property damage on motor vehicles used solely in performance of governmental function.	
2. Where golf course operated and fees charged, proprietary function — Such insurance on such motor vehicles, where used on golf course, may be purchased.	
3. Board may operate upon its land, concessions to sell merchandise, food and drinks — Such use may not interfere with operation of park for park purposes.....	109
Recorder, county — Indexing and filing affidavits of assignment of accounts receivable — Required to use separate series of file numbers and to maintain separate index — Section 8509-3 General Code.....	853
Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675 G.C. — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision.....	455
School district — Budget commission — To compute average levy, current expense and debt service, fifteen mill limitation, to school district during last five years fifteen mill limitation was in effect, 2.65 mills levied pursuant to the then section 7575 G.C. must be considered part of levy for current expense and debt service for aforesaid five years, section 5625-23 G.C.....	67
Taxes, assessments, penalties, interest, delinquent, etc. — When person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittimore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How charges, interest, etc., computed.....	31
Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivisions, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.	
State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C. ....	71

STATE — Continued

Page

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES — Concluded.

- 1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.
- 2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.
- 3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined — Section 3892 General Code ..... 828
- 1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter—
- 2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected..... 707
- Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or state laws — Appointments and promotions in civil service — Article XV, section 10, Constitution of Ohio — Board of health — Section 4404 G.C. — Poor relief, appointment of relief director..... 426
- Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014 G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses..... 438

CIVIL SERVICE, STATE —

- Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.
- State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C..... 71

CONSERVATION AND NATURAL RESOURCES, COMMISSIONER —

- Birds, game, wild, plumage — Section 1408 General Code prohibits possession, non-game birds, native to Ohio and those which migrate across the state..... 818

STATE — Continued

Page

CONTROLLING BOARD, STATE —

- 1. Drivers' License Fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended "in pursuance of a specific appropriation made by law."
- 2. Certain new duties created — No moneys appropriated.
- 3. Emergency Board without authority to allow moneys to "Bureau of Motor Vehicles — Drivers License Division" to cover such new duties.
- 4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division.....

736

EDUCATION, DIRECTOR OF —

Degrees, conferred by a college, university or other institution of learning — Director of Education without authority to revoke power to confer such degrees where college or university was incorporated prior to enactment Am. Sub. Senate Bill 299 92nd General Assembly and met requirements sections 9922, 9923 General Code, as they existed prior to enactment of said bill if instruction offered or degrees conferred any time within two years immediately preceding July 26, 1937.....

921

- 1. Teachers in public schools — "At the time of the passage of this act" — June 2, 1941, House Bill 121, 94 General Assembly — Section 7690-2 G.C.
- 2. Where current contract expires August 31, 1941, at which time five consecutive years of employment completed, teacher so qualified entitled to tender of continuing contract, September 1, 1941.
- 3. Teacher who qualifies as to certificate and years of service must be tendered continuing contract, September 1, 1941, by board of education in district where teacher qualifies, without regard to contract 1941-1942.
- 4. Status, married women teachers.
- 5. All qualified teachers in district must be offered continuing contracts — Procedure under regulation teachers must retire upon attainment of certain age.....

648

- 1. Teachers in public schools — "Substitute teachers" — "Regular teachers" — Certification, years of service — Continuing contracts — Board of education, power to employ teachers on yearly contracts, substitutes for absent teachers — Compensation, per diem — School enrollment for current year, measure to determine if school district under eight hundred pupils — When "beginning teacher" eligible for "second contract" — "New teacher" or "beginning teacher" when eligible for "five year contract" — Qualifications for re-employment.

STATE — Continued

Page

EDUCATION, DIRECTOR OF — Concluded.

- 2. County superintendents of schools, "teachers" entitled to employment under "continuing contract", same extent, same manner as other teachers — Section 7690-2 G.C., House Bill 121, 94 General Assembly..... 749
- 1. Teacher in public schools — Board of education may award continuing contract to teacher holding a life certificate — Requirement — Prior to April 1938 completion two consecutive years of teaching in part of a school district which was transferred to district of such board of education — Teacher was re-employed — Employment continued until passage of House Bill 121, 94 General Assembly — Sections 7690-2, 4692 General Code.
- 2. Status, teacher employed prior to May, 1938 — Section 4736 General Code.
- 3. Superintendent of schools — Recommendation to reemploy such teachers — Vote, three-fourths entire membership of board, required to reject recommendation — No mandatory duty of board to offer continuing contract ..... 978
- 1. Transfer, territory by county board of education — Where misnomer of district in petition and resolution — If identity of district known or established, acts are effective — Section 4696 General Code.
- 2. Where transfer proceedings are regular, not necessary for petition or resolution to cite as authority, section of General Code.
- 3. Where county board of education orders certain territory of county school district to be transferred to adjacent exempted village school district, under regular proceedings — If transfer accepted, county board of education may not subsequently set aside such action..... 997
- Tuition — To compute amount payable by district, residence of pupil, attendance foreign school district, base charges, actual expense to district — Depreciation — Exclude donations: individual, federal government, any other source — Section 7595-1d G.C..... 485

EDUCATION, BOARD OF, SCHOOLS, ETC. — SEE EDUCATION —

EMERGENCY BOARD, STATE —

- 1. Drivers' License Fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended "in pursuance of a specific appropriation made by law."
- 2. Certain new duties created — No moneys appropriated.
- 3. Emergency Board without authority to allow moneys to



	<i>Page</i>
STATE — Continued	
EMERGENCY BOARD, STATE — Concluded.	
"Bureau of Motor Vehicles — Drivers License Division" to cover such new duties.	
4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division.....	736
FEEBLE MINDED, INSTITUTION FOR —	
1. Juvenile court act — Illegitimate dependent child — Expenses, commitment and support, institution for feeble minded, chargeable, county, child's legal settlement — Where child transferred to foster parent, in foreign county and mother, later renouncement and transfer establishes child, legal settlement, mother.	
2. Child under jurisdiction probate court — Residence determined by commissioner of mental diseases — Section 1890 G.C.....	673
FINANCE, DIRECTOR OF —	
Tax Commission of Ohio, Delinquent:	
1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.	
2. No power or authority to employ its own counsel.	
3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by Commission — Appropriation — Compensation.....	144
FIRE MARSHAL, STATE —	
1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.	
2. Provisions section 832 G.C. do not contravene Article I, section 10, Ohio Constitution.	
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.	
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general.....	178
STATE, FOREIGN — SEE FOREIGN STATE —	
GENERAL ASSEMBLY —	
House of representatives — Senate — Ratio of representation — Governor required to publish, four consecutive weeks, in three	

	<i>Page</i>
STATE — Continued	
GENERAL ASSEMBLY — Concluded.	
newspapers, Cincinnati, Cleveland, Columbus, number representatives and senators each county or district entitled to elect, next ensuing ten years — Section 143 G.C. — Constitution of Ohio, Article XI, section 11.....	602
HOUSE OF REPRESENTATIVES, SPEAKER AND MEMBERS, COLUMBUS, OHIO.	
In re: Lake White, Pike County.....	270
SENATE TAXATION COMMITTEE, CHAIRMAN, OHIO SENATE, COLUMBUS —	
Tax levy — Municipality, generally, may levy in any field, not already occupied — If specifically empowered, may simultaneously levy in an occupied field — Taxing units, section 5625-1 G.C., other than municipalities, may only levy taxes when directly authorized by the General Assembly in fields unrestricted by Constitution — Effect, proposed Senate Bill 85....	322
GOVERNOR OF OHIO —	
Attorney and counsellor at law — Entitled to apply for and receive either state-wide or county-wide notarial commission or both — Sections 119, 123, 124 General Code — House Bill 177, 94 General Assembly.....	1076
House of representatives — Senate — Ratio of representation — Governor required to publish, four consecutive weeks, in three newspapers, Cincinnati, Cleveland, Columbus, number representatives and senators each county or district entitled to elect, next ensuing ten years — Section 143 G.C. — Constitution of Ohio, Article XI, section 11.....	602
HEALTH, DEPARTMENT OF — DIRECTOR —	
Health, Department of — Power delegated under section 1261-2 General Code — Public Health Council not authorized to adopt rules and regulations, plumbing and drainage in private dwellings, municipalities or political subdivisions where ordinances or resolutions not adopted or enforced.....	1005
Health, State Department of — Section 13422-2, paragraph 13, G.C. — Justice of peace — No jurisdiction to render final judgment in criminal proceeding, violation section 1261-14 G.C. — Said department, not liable for costs where deputy plumbing inspector instituted criminal proceeding before justice of peace, violation, section 1261-14 G.C., accused bound over to grand jury, no indictment.....	125
United States Government — Property acquired in Ohio under Article 1, section 8, Constitution of United States — Authority to enforce health laws not vested in State Department of Health, nor district health boards.....	319
Village — Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election	

## STATE — Continued

Page

## HEALTH, DEPARTMENT OF — DIRECTOR — Concluded.

and qualification of mayor and council as city officers, municipal corporation.....

9

## HIGHWAYS, DIRECTOR, DEPARTMENT OF —

1. Drivers' license fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended "in pursuance of a specific appropriation made by law."

2. Certain new duties created — No moneys appropriated.

3. Emergency Board without authority to allow moneys to "Bureau of Motor Vehicles-Drivers License Division" to cover such new duties.

4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division.....

736

Highway — When portion improved, part of state highway system located within limits of municipality and director determines certain designated property of a public utility obstructs or interferes with reconstruction or use of highway the director may require the public utility to remove or relocate at its own expense such property — Section 1199 G.C. authorizes the director to proceed at expense of owner if failure to comply with order — How cost paid.....

351

## INDUSTRIAL COMMISSION OF OHIO —

1. Elevator — Owner or operator — Industrial Commission of Ohio — Where inspector makes report of inspection, approved by chief of division of factory and building inspection, how appeal may be perfected — Section 1038-13 General Code.

2. Where elevator operated in violation of statutes or code of specific safety requirements, and owner or operator failed or refused to comply with orders and directions, status as to second or subsequent inspection.

3. When compliance with rules of procedure, status to continue to operate elevator.

4. Appeal authorized by no person other than owner or operator — Status as to changes or repairs for reasonably safe operation.....

1047

Firemen's pension fund — Rule, board of trustees, that widow of deceased fireman, who receives death benefits from Workmen's Compensation Fund of Ohio shall not be eligible to receive pension from such fund, is valid rule — No application for pension shall be entertained "until such widow shall have been denied death benefits by Industrial Commission of Ohio" — Section 4612-5 G.C. does not nullify section 4612-4 G.C.....

330

STATE — Continued

Page

INSURANCE, SUPERINTENDENT OF —

Equitable Life Assurance Society of the United States, The —  
 Legality of Assured Home Ownership Plan..... 261

Fire insurance companies — Home Owners' Loan Corporation —  
 Stock Company Association — State — Contract — Power or  
 authority to regulate, tax, limit or prohibit transactions be-  
 tween Federal government, person or corporation..... 952

Insurance — Mutual protective associations organized under sec-  
 tion 9593 General Code — Powers — Risks — Hazards..... 868

1. Insurance company — Fire — Company, member of rating  
 bureau, where premiums paid at inception date of policy may  
 effect a plan to collect premiums on fire risks where total of in-  
 stallment premiums equals or is more than short rate earned  
 premium for time policy has been in effect — Notice of plan  
 must be filed with superintendent of insurance and rating  
 bureau pursuant to section 9592-9 General Code.

2. Note to pay premium on fire insurance policy, does not consti-  
 tute investment — Sections 9518, 9519, 9607-11 General Code.

3. Insurance company, foreign state or foreign country, doing fire  
 insurance business in Ohio, does not engage in banking busi-  
 ness where it takes a note from policy holder to pay insur-  
 ance premium..... 902

LIQUOR CONTROL, OHIO BOARD OF, CHAIRMAN —

Unemployment Compensation Act — Contributions from employ-  
 er — Failure of employer to pay contributions, who operates  
 under Liquor Control Act, is sufficient cause to suspend or  
 revoke permit — Section 1345-4 G.C..... 536

LIQUOR CONTROL, DEPARTMENT OF, DIRECTOR —

Beer, ale, lager, stout and other malt liquor, containing not more  
 than 7% alcohol by weight — Wholesale distributors — B-1,  
 B-2 permits — Effect, amendment, June 4, 1935, to section  
 6064-15 G.C. — Proportional refunder permit fees — Addi-  
 tional fees — Section 6064-66 G.C., effective September 5,  
 1935, since repealed..... 82

MINES, DIVISION OF, CHIEF, DEPARTMENT OF  
 INDUSTRIAL RELATIONS —

Employment in or around mine — May not be engaged in by  
 person under 18 years of age — Office employment — Such  
 minor may not be employed to do "strictly office work" —  
 Sections 898-139, 898-1 General Code..... 942

MOTOR VEHICLES, BUREAU OF, REGISTRAR —

Bus — Not "school bus" when used to transport children to and  
 from Sunday school — Section 6295-1 G.C..... 510

1. Drivers' License Fees — Registrar of Motor Vehicles without  
 authority to expend such funds whether collected prior or

## STATE — Continued

Page

## MOTOR VEHICLES, BUREAU OF, REGISTRAR — Concluded.

- subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended “in pursuance of a specific appropriation made by law.”
2. Certain new duties created — No moneys appropriated.
  3. Emergency Board without authority to allow moneys to “Bureau of Motor Vehicles-Drivers License Division” to cover such new duties.
  4. House Bill 665, Section 8, 94 General Assembly — Controlling Board — Authority to transfer certain funds to said Bureau and License Division..... 736
1. Hospital reimbursement law — Inmates, publicly owned penal institutions — Patients under police guard — Convalescence — Persons legally responsible, payment hospital services to such patients — Includes inmate’s spouse, or parents, where inmate or patient, minor.
  2. Motor vehicle injuries — Hospital services — Minors, wards of the court — When cared for privately, parents, guardian or person charged with minor’s support liable for payment.
  3. Status, payment hospital services — Inmates privately owned benevolent institutions..... 570
1. Lien — Garage man for repairs — Possessory — No right of sale.
  2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code..... 857
- Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq., G.C. 522
1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.
  2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C..... 311
- Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax..... 666
- Traffic Act, Uniform — Abstract, record of convictions for violation, shall be transmitted to Bureau of Motor Vehicles — Violations, ordinances regulating parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code..... 882

STATE — Continued

Page

MUSEUM, OHIO STATE, CURATOR OF STATE MEMORIALS—

Injuries sustained, result negligence of officers and employes, acting within scope of duties — The Ohio State Archaeological and Historical Society — Private corporation — Liable for such injuries — Not excepted because agency, state, in performance governmental function — State Memorials..... 384

OHIO NATIONAL GUARD —

May not enlist contributing members while in active service of United States, pursuant to lawful call and order of president. 605

OHIO STATE GUARD —

Adjutant General's Department:

1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary .
2. Employes of state, including civilian employes in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.
3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year..... 657

OHIO STATE GUARD — OHIO STATE NAVAL MILITIA —

Leave of absence with pay — Section 5201-4a G.C., Amended Senate Bill 247, 94th General Asesmbly, does not prohibit employers, who have employes under contracts of hire, from granting such leave — Attendance, weekly drills, encampments, training periods — Ohio State Guard — Ohio State Naval Militia — "Contribution or gift"..... 499

PATROL, OHIO STATE HIGHWAY, SUPERINTENDENT —

Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer..... 212

OHIO PENAL INSTITUTION —

Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code..... 988

STATE — Continued	Page
<b>OHIO PENITENTIARY —</b>	
Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards.....	363
Prisoners, Ohio Penitentiary — Exception, those sentenced for life — Where they attend school, entitled to diminution of sentence, one month for each advancement in grade — Section 2195 et seq., G.C. — Mandatory duty, Department of Public Welfare, to adopt reasonable rules to make section 2195-7 G.C. effective — Status, educated prisoners who teach — Such diminution of sentence may not be forfeited or taken away for any cause — Said statutes apply to sentences: General or indeterminate, definite or fixed term, maximum and minimum term.....	55
<b>OHIO STATE REFORMATORY —</b>	
Penal Institutions — Ohio State Reformatory, et al.:	
Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies.....	234
<b>PUBLIC WELFARE, DEPARTMENT OF, DIRECTOR —</b>	
Felon, convicted — Serving sentence in Ohio penal institution — Legally competent to agree to surrender his or her child for permanent placement or guardianship — Section 1352-12 General Code.....	988
Prison labor — Relief areas are political subdivisions of the state — Production of artificial limbs, proper subject for industrial training and instruction to develop skilled artisans — Not unlawful for prisoners, Ohio Penitentiary, to engage in manufacturing such limbs to be sold or disposed of to local relief areas for free distribution to relief wards.....	363
Prisoners, Ohio Penitentiary — Exception, those sentenced for life — Where they attend school, entitled to diminution of sentence, one month for each advancement in grade — Section 2195 et seq., G.C. — Mandatory duty, Department of Public Welfare, to adopt reasonable rules to make section 2195-7 G.C. effective — Status, educated prisoners who teach — Such diminution of sentence may not be forfeited or taken away for any cause — Said statutes apply to sentences: General or indeterminate, definite or fixed term, maximum and minimum term.....	55

STATE — Continued

Page

PUBLIC WELFARE, DEPARTMENT OF, DIRECTOR —  
Concluded.

Relief — Effect Amended Senate Bill 462, section 2, 117 O.L. 868 — Amended 118 O.L. 133 — Notes — Since December 31, 1939, proceeds derived from sale such notes must be placed in fund for their retirement and for retirement of bonds — March 1, 1943, limitation, final maturity date..... 517

PURCHASES AND PRINTING, DIVISION OF, SUPERINTENDENT, DEPARTMENT OF FINANCE —

Pamphlet — Printed booklet — More than two leaves or four pages — Four or more leaves or eight or more pages — Stitched or otherwise bound together — Contract, state printing..... 140

RETIREMENT BOARDS —

PUBLIC EMPLOYEES —

PUBLIC SCHOOL EMPLOYEES —

STATE TEACHERS —

PUBLIC EMPLOYEES RETIREMENT SYSTEM —

1. Persons, within provisions, any other retirement system “established under state law or charter”, not required to become members — Those not required to contribute to system — Public libraries, school district, employes — Laws defining pension, group insurance, annuity, retirement system — Sections 486-33c, 7889 G.C.
2. “Any other retirement system” established under laws, state or charter — Members actually employed — New employes — School district public library.
3. Public employes retirement system members, required to remain members, when employed by such library where a retirement system established..... 718

Police, sanitary — Members Public Employes Retirement System — Employed in municipalities where no sanitary police pension fund established — Where not exempted under section 486-33a G.C. — While under jurisdiction said retirement system, may not withdraw membership and establish local sanitary police pension fund to later merge with local police relief fund..... 287

SCHOOL EMPLOYEES RETIREMENT SYSTEM, SECRETARY —

Retirement System, School Employes — Benefits erroneously collected by executor of estate of deceased beneficiary — Procedure for refund..... 423

TEACHERS RETIREMENT SYSTEM, OHIO STATE, SECRETARY —

Teachers Retirement System — Board:  
Duty of board to return or tender return, accumulated con-



STATE — Continued	Page
<b>TEACHERS RETIREMENT SYSTEM, OHIO STATE,</b>	
<b>SECRETARY — Concluded.</b>	
tributions to all teachers who have ceased active service for ten year period — After tender, accumulated contributions, interest will cease — H.B. 268, 94 G.A., sections 7896-25, 7896-40 G.C.....	396
 <b>SECRETARY OF STATE —</b>	
Election — Ballot — Nominating petition — Ensuing primary election — Where identity of person not questioned, signature is valid, if name signed as person is commonly known — Candi- date, councilman, Columbus — “Frank H. Karns” name to ap- pear on ballot, notwithstanding name registered “Francis H. Karns”.....	641
Elector — Person who will attain age twenty-one years, on or before date, next general election, may be candidate in party primary — Opinions Attorney General, 1928, page 1345, over- ruled.....	596
Fee — Consolidation agreement, constituent corporations, domes- tic and foreign — Secretary of state — Section 176 G.C. — Increase, number of shares — Credit to be allowed — Rates set forth in said section — Authorized shares, domestic constituent corporations.....	120
1. “Foreign Corporation Act” — To come within purview, not necessary that foreign corporation transact all of its busi- ness in this state — Sufficient that it transacts some of its business in state.	
2. Foreign corporation engaging in business of “holding com- pany” — Status where business and corporate affairs con- ducted without state — Office maintained in state, secretary and three or four employes keep books and records — Bank account used to pay only expenses of office — Company does not transact business within state — Section 8625-4 General Code.	
3. When foreign corporation engaging in business of “holding company” pledges assets with trustees as security for bonds, the trustees to receive all income, fruits and profits to pay outstanding bonds and office maintained in Ohio, such corpora- tion is transacting business in Ohio — Required to obtain license.....	929
House of Representatives — Senate — Ratio of representation — Governor required to publish, four consecutive weeks, in three newspapers, Cincinnati, Cleveland, Columbus, number representatives and senators each county or district entitled to elect, next ensuing ten years — Section 143 G.C. — Con- stitution of Ohio, Article XI, section 11.....	602
Village — Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election	

STATE — Continued

Page

SECRETARY OF STATE — Concluded.

and qualification of mayor and council as city officers, municipal corporation..... 9

SECURITIES, DIVISION OF, CHIEF —

Pawnbroker — No authority to sell at private sale, pawned article, where pawnor joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C..... 799

1. Pawnbroker — Repledge articles left as security — Must have authority to sell or dispose of property of United States.
2. No duty upon pawnor to ascertain pawnee is licensed pawnbroker — Licensed pawnee.
3. Procedure, notice upon default, pawnee, pawnor.
4. Licensed pawnbrokers governed by section 6341-1 G.C.
5. Pawned article, repledged, assignment, final pawnbroker must hold surplus proceeds one year — If not claimed, absolute property final pawnbroker.
6. Where repledge, conditional conveyance, how surplus governed.
7. When excessive loan may be conversion — Sections 6337 to 6346 G.C..... 617

TAX COMMISSIONER —

1. "Commission", section 5517 General Code, must be read as though it were "Tax Commissioner" — Section 1464 et seq., General Code.
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.
3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647..... 1020

Tax, Internal Revenue Code, section 3406 — Ohio sales tax, computation.

1. Tax on certain articles sold by manufacturer, producer, importer, is excise tax for privilege of selling — Becomes part of purchase price of such articles, where sold to consumer — Should be included in "price" as defined, section 5546-1 General Code.
2. Tax, Internal Revenue Code, Chapter 19, upon retail sale,

## STATE — Continued.

Page

## TAX COMMISSIONER — Concluded.

- jewelry, furs, toilet preparations, interpreted, Commissioner Internal Revenue, Internal Revenue Regulation 51, section 320.7, tax upon purchase, even though collected through retailer — Should be excluded from "price" as defined, section 5546-1 General Code..... 836
- Tax: Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state.
- H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession..... 17
- Taxable succession — When property is conveyed to husband and wife and to the survivor and to heirs and assigns of survivor, upon death of one of such grantees, taxable succession passes to survivor — Section 5332, paragraph 5 G.C..... 164
1. Voucher issued by its secretary, not required to be submitted to or approved by Department of Finance — Sections 154-28, 154-30 G.C.
  2. No power or authority to employ its own counsel.
  3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared legislation, the law requires to be prepared by Commission — Appropriation — Compensation..... 144

## TREASURER OF STATE —

1. Tax receipts — Agent of treasurer of state, section 5546-7 General Code, required to account each week for sale, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to **wholesale purchasers**, and less amounts paid to licensed vendors for statutory redemption.
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.
3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent..... 1008

## UNEMPLOYMENT COMPENSATION, BUREAU OF, ADMINISTRATOR —

- Benefits, unemployment — Where obtained from another state through false statements contained in weekly report filed with Bureau of Unemployment Compensation of Ohio — Recipient

STATE — Continued.

Page

UNEMPLOYMENT COMPENSATION, BUREAU OF, ADMINISTRATOR — Concluded.

of such benefits violates section 13104 G.C. not section 1345-26 G.C..... 315

Metropolitan Housing Authority — Not subject to payment unemployment contributions — May not elect to become subject to Ohio unemployment compensation laws — Sections 1078-29 et seq., 1345-4 G.C..... 505

Old age and survivor's insurance payments — Section 1345-7 G.C. limits weekly amount of benefits — Does not limit or reduce total amount individual entitled to receive within benefit year..... 478

Recorder, county — Duty to charge fees, recording notice of lien filed by Bureau of Unemployment Compensation as prescribed by section 2778 General Code pursuant to section 1345-4 (a) (4) General Code, Amended Substitute Senate Bill 187, 94 General Assembly..... 871

Reserve officer, United States — Employed by Bureau of Unemployment Compensation or any department, division or office of state or political subdivisions — Not entitled to leave of absence with pay for periods of time as provided in section 5273-2 G.C. — Amended Senate Bill 247, 94 General Assembly — Active duty, Selective Training and Service Act of 1940, amended by Service Extension Act of 1941 — 50 U.S.C.A. Appendix 303, amended, Public Law 213-77 Congress..... 805

Unclassified Civil Service, State of Ohio.

1. Board of Review of Bureau of Unemployment Compensation — May appoint two secretaries, assistants or clerks and one personal stenographer.
2. Each board member may appoint private secretary.
3. Referee comes within purview of "assistant" — Sections 486-8(a)8, 1346-3 General Code..... 990

UTILITIES COMMISSION OF OHIO, PUBLIC —

Bus service — Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is "contract carriage" — Not a charter service — Section 614-103a G.C..... 544

House Bill 239, 94 General Assembly — Requires filing, rules and regulations, which have general and uniform operation..... 696

Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C..... 540

## STATE — Concluded.

Page

## UTILITIES COMMISSION OF OHIO, PUBLIC — Concluded.

- “Trolley coaches” or “trackless trolleys” — Propelled by electric motors, power supplied through overhead rails — “Street or suburban railroad company” — Section 614-2 G.C. — Any person or persons \* \* \* company or corporation, engaged in business, operating as a common carrier..... 219

## UNIVERSITY, KENT STATE, PRESIDENT —

- Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or boarding houses..... 153

- Students attending state controlled colleges and universities — Managing authorities may collect reasonable incidental fees to cover costs and expenses necessary to accomplish objects for which such institutions founded — Where fees collected for varsity athletics, intermural athletics, entertainments, social functions, managing authorities may use reasonable discretion to allocate funds — Subject to proper and reasonable rules in absence of constitutional or statutory inhibitions. 417

## STATE — FINIS

## STOCK — CAPITAL —

1. “Commission”, section 5517 General Code, must be read as though it were “Tax Commissioner” — Section 1464 et seq., General Code.
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.
3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647..... 1020

## STOCK COMPANY ASSOCIATION —

- Fire Insurance Companies — Home Owners’ Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation..... 952

## STOCK SUBSCRIPTION —

1. Building and loan association — May not lawfully accept subscriptions to capital stock in excess of authorized capital — no exception if sums paid in total less than authorized capital.

STOCK SUBSCRIPTION — Concluded.

Page

- 2. No authority to reduce number of shares where subscription exceeds authorized capital unless subscriber consents — No reduction may be made if subscription held out as bona fide for full amount to induce additional stock subscriptions ..... 792

STORAGE —

- Cold storage locker plant — Subject to provisions sections 1155-1 to 1155-19 General Code — Rented or leased lockers to consumers — Storage of food — Such plant not required to comply with provisions sections 1155-9, 1155-10, 1155-11 General Code..... 1018

STREET OR SUBURBAN RAILROAD COMPANY —

- “Trolley coaches” or “trackless trolleys” — Propelled by electric motors, power supplied through overhead rails — “Street or suburban railroad company” — Section 614-2 G.C. — Any person or persons \* \* \* company or corporation, engaged in business, operating as a common carrier..... 219

STUDENTS —

- State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or boarding houses. 153

- Students attending state controlled colleges and universities — Managing authorities may collect reasonable incidental fees to cover costs and expenses necessary to accomplish objects for which such institutions founded — Where fees collected for varsity athletics, intermural athletics, entertainments, social functions, managing authorities may use reasonable discretion to allocate funds — Subject to proper and reasonable rules in absence of constitutional or statutory inhibitions ..... 417

SUBPOENA —

- Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses..... 438

SUBSCRIPTION — STOCK —

- 1. Building and loan association — May not lawfully accept subscriptions to capital stock in excess of authorized capital — No exception if sums paid in total less than authorized capital.
- 2. No authority to reduce number of shares where subscription exceeds authorized capital unless subscriber consents — No

	<i>Page</i>
SUBSCRIPTION — STOCK — Concluded.	
reduction may be made if subscription held out as bona fide for full amount to induce additional stock subscriptions.....	792
SUMMARY — SEE PETITION —	
SUNDAY SCHOOL —	
Bus — Not “school bus” when used to transport children to and from Sunday school — Section 6295-1 G.C.....	510
SUPERINTENDENT, HIGHWAY —	
Township trustees, board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.....	63
SURETY —	
County funds in hands and possession of county treasurer — Where lost or disappear during flood — County commissioners without jurisdiction to release and discharge treasurer and sureties from liability in absence of showing loss resulted from fire, robbery, burglary, or inability of bank to refund public money — County commissioners without authority to reimburse treasurer in amount of shortage — Sections 2303 to 2306, 2633, 2639 G.C.....	49
Fees — County recorder — No authority to charge and receive any fees to record, file, index and cancel liens arising with execution of criminal recognizance by surety as provided in section 13435-7 G.C. — Legislature failed to make such provision — Such recorder not relieved of mandatory duties imposed by said section.....	206
SURVIVOR — HEIRS — ASSIGNS —	
Taxable succession — When property is conveyed to husband and wife and to the survivor and to heirs and assigns of survivor, upon death of one of such grantees, taxable succession passes to survivor — Section 5332, paragraph 5 G.C.....	164
SUSPENSION — CIVIL SERVICE —	
Taxes, uncollected — No vested rights exist in same — When bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, “firemen’s relief and pension fund”, operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.	
State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C.....	71
TAX APPEALS, BOARD OF —	
Appropriation measure, annual — County commissioners required	

<b>TAX APPEALS, BOARD OF — Concluded.</b>	<i>Page</i>
to first make provision for expenditures made mandatory by statute — Law librarian, duly appointed by county law library association — When common pleas court fixed compensation, section 3054 G.C. — Mandatory for county commissioners to appropriate funds for compensation — County commissioners, limitation, general revenue fund — Budget commission — Where appeal, Board of Tax Appeals .....	299
Trial Examiner, also — Expenses — Hearings, tax exemptions, real property — Chargeable against county where property located.....	850

**TAX —**

1. Bonds issued by Federal government — When called for redemption — No longer interest bearing — Obligation no longer exempt from state taxation — United States Code, Title 31, Section 742.	
2. Such items “deposits” rather than “moneys” when listed and assessed for taxation — Sections 5324, 5326 General Code ...	1061
1. “Commission”, section 5517 General Code, must be read as though it were “Tax Commissioner” — Section 1464 et seq. General Code.	
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.	
3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647.....	1020

**TAX, DELINQUENT —**

Delinquent taxes, assessments, penalties, interest, etc. — When person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittemore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How charges, interest, etc., computed.....	31
1. Taxes, current — May be paid without prejudice to complaint on an assessment for prior year.	
2. Status, delinquent taxes, interest and penalties where pending complaint.	
3. Special assessments may not be paid pending litigation in court, without prejudice, unless such litigation be part of appeal or complaint filed as to annual assessment of real estate — Sections 5609-2, 5609-3, 5609, 5610, 5611-4 General Code.....	844

Taxes, uncollected — No vested rights exist in same — When



	<i>Page</i>
<b>TAX, DELINQUENT — Concluded.</b>	
bonds issued to anticipate collection of such taxes, section 2293-43 G.C., to pay indebtedness political subdivision, and provide funds for poor relief, "firemen's relief and pension fund," operated under section 4600 et seq., G.C., not entitled to any part of such delinquent tax collections.	
State civil service laws — Jurisdiction, appointing authority to suspend member fire department in classified service — Time — Days of suspension — Section 486-17 et seq., G.C.....	71
<b>TAX, EXCISE —</b>	
Poor relief — Board of county commissioners, council or other legislative body of city may borrow money to anticipate receipt of revenues produced by levy of excise taxes — Extent authorized — Notes issued must be due and payable on or before March 1, 1942 — Amended Senate Bill 462, 117 O.L. 868 — House Bill 741, section 1, 117 O.L. 753, 868 — Substitute House Bill 172, 94th General Assembly.....	451
Tax, Internal Revenue Code, section 3406 — Ohio sales tax, computation.	
Tax on certain articles sold by manufacturer, producer, importer, is excise tax for privilege of selling — Becomes part of purchase price of such articles, where sold to consumer — Should be included in "price" as defined, section 5546-1 General Code.....	836
<b>TAX —</b>	
Fire Insurance Companies — Home Owners' Loan Corporation — Stock Company Association — State — Contract — Power or authority to regulate, tax, limit or prohibit transactions between Federal government, person or corporation.....	952
<b>TAX FUND —</b>	
Bank, taken over for liquidation — County treasurer received sum of money, payment of note and interest for use and benefit of subdivisions, owners of undivided tax funds, on deposit, time bank closed — Such moneys should be placed in undivided tax fund of county — Upon settlement with county auditor, moneys should be distributed to subdivisions, owners of funds deposited in closed bank at time taken over for liquidation — In year 1933, money on deposit, such subdivisions owners of account, entitled to any dividends — In settlement of claim, county treasurer holds any moneys for various subdivisions, owners of account, not for benefit general fund of county....	407
<b>TAX —</b>	
Internal Revenue Code, section 3406 — Ohio sales tax, computation.	
1. Tax on certain articles sold by manufacturer, producer, importer, is excise tax for privilege of selling — Becomes part of purchase price of such articles, where sold to consumer —	

TAX — Continued.

Page

Should be included in "price" as defined, section 5546-1 General Code.

- 2. Tax, Internal Revenue Code, Chapter 19, upon retail sale, jewelry, furs, toilet preparations, interpreted, Commissioner Internal Revenue, Internal Revenue Regulation 51, section 320.7, tax upon purchase, even though collected through retailer — Should be excluded from "price" as defined, section 5546-1 General Code..... 836

TAX LEVY —

Municipality, generally, may levy in any field, not already occupied — If specifically empowered, may simultaneously levy in an occupied field — Taxing units, section 5625-1 G.C., other than municipalities, may only levy taxes when directly authorized by the General Assembly in fields unrestricted by Constitution — Effect, proposed Senate Bill 85..... 322

LEVY — EDUCATION — SCHOOL — SEE EDUCATION — SUBDIVISION SCHOOL —

TAX LIEN —

Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs, taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied..... 937

TAX LIST —

Sewer rental charges, delinquent — Where city certified same to county auditor for collection, item erroneously included, no authority to strike such item from general tax list and duplicate — Section 3891-1 G.C. — Corrections of clerical errors — After entry on general tax list and duplicate for Collection — Made by county auditor, section 2589 G.C..... 198

TAX — MOTOR VEHICLE LICENSE —

Motor vehicle — Use, intrastate and interstate — Ohio, New York — Owned by Ohio corporation — Kept in New York garage — Subject to license tax — Section 6291 et seq. G.C. 522

Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax..... 666

TAX RECEIPTS —

- 1. Agent of treasurer of state, section 5546-7 General Code, required to account each week for sales, prepaid tax receipts, sold by him — Shall pay into state treasury, face value of such stamps, less discounts to wholesale purchasers, and less amounts paid to licensed vendors for statutory redemption.

TAX RECEIPTS — Concluded.	Page
2. Where agent is deficient in amount of cash in possession he may not account for such shortage by substituting uncanceled prepaid tax receipts.	
3. No legal authority for auditor of state to confiscate prepaid tax receipts illegally held by sales tax agent.....	1008
 TAX, SALES —	
1. Automobile Dealers' and Salesmens' Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.	
2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.	
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.	
4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.	
5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales.....	912
 Tax, Internal Revenue Code, section 3406 — Ohio sales tax, computation.	
1. Tax on certain articles sold by manufacturer, producer, importer, is excise tax for privilege of selling — Becomes part of purchase price of such articles, where sold to consumers — Should be included in "price" as defined, section 5546-1 General Code.	
2. Tax, Internal Revenue Code, Chapter 19, upon retail sale, jewelry, furs, toilet preparations, interpreted, Commissioner Internal Revenue, Internal Revenue Regulation 51, section 320.7, tax upon purchase, even though collected through retailer — Should be excluded from "price" as defined, section 5546-1, General Code.....	836
Sales, purchases, storage and use, personal property, income, gross receipts — Persons, firms, corporations — Federal property in state — H.R. 6687, 76th Congress — Act, not consent to levy or collect such tax from or against government — Exception, sales to persons other than authorized purchasers — Status: Sales, order of War Department to personnel of post or camp — Jurisdiction, state to tax private individuals, firms or corporations who operate concessions upon Federal areas — Status: Civilian conservation corps post exchange, operated by director, sales to members and attaches of corps distinguished from sales in camps by person who operates concession.	17

TAX — Concluded.

Page

- 1. Taxes, current — May be paid without prejudice to complaint on an assessment for prior year.
- 2. Status, delinquent taxes, interest and penalties where pending complaint.
- 3. Special assessments may not be paid pending litigation in court, without prejudice, unless such litigation be part of appeal or complaint filed as to annual assessment of real estate — Sections 5609-2, 5609-3, 5609, 5610, 5611-4 General Code..... 844
- 1. Taxes, delinquent real estate, assessments, penalties, interest — No authority to accept compromise settlement.
- 2. When foreclosure action instituted for collection, property to be sold by sheriff includes land, buildings, structures, improvements and fixtures — Sections 5718-3, 5719 G.C..... 773
- Taxes and assessments, delinquent — Mortgagee, who entered into written undertaking to pay, plus penalties, interest and other charges, and who later brings foreclosure action on mortgage and purchases property at judicial sale, may upon court order, continue to make payments, if undertaking not in default — If undertaking in default, charges paid out of proceeds, judicial sale — Section 2672-3 G.C..... 747
- 1. Taxes and assessments erroneously assessed and collected — Result clerical error — May be refunded to taxpayer — Where fundamental error, remedy, if any, action for recovery commenced within one year — Sections 2588, 2589, 2590, 12075 General Code.
- 2. How illegal special assessment for municipal improvements may be corrected, error, clerical or fundamental.
- 3. Procedure where special assessment certified to county auditor — Duty county treasurer to collect — May omit collection only when legally enjoined — Section 3892 General Code..... 828
- Unemployment Compensation Act — Contribution from employer — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or revoke permit — Section 1345-4 G.C..... 536

TAXABLE SUCCESSION —

- When property is conveyed to husband and wife and to the survivor and to heirs and assigns of survivor, upon death of one of such grantees, taxable succession passes to survivor — Section 5332, paragraph 5 G.C..... 164

TEACHER — OHIO PENITENTIARY —

- Prisoners, Ohio Penitentiary — Exception, those sentenced for life — Where they attend school, entitled to diminution of sentence, one month for each advancement in grade — Section 2195 et seq., G.C. — Mandatory duty, Department of Public Welfare, to adopt reasonable rules to make section 2195-7 G.C. effective — Status, educated prisoners who teach — Such

	<i>Page</i>
<b>TEACHER — OHIO PENITENTIARY — Concluded.</b>	
diminution of sentence may not be forfeited or taken away for any cause — Said statutes apply to sentences: General or indeterminate, definite or fixed term, maximum and minimum term.....	55
<b>TEACHER — SEE EDUCATION —</b>	
<b>TITLE, CERTIFICATE OF —</b>	
1. Lien — Garage man for repairs — Possessory — No right of sale.	
2. Claim of ownership, applicant to certificate of title to motor vehicle upon sale to satisfy storage and repair charges, must be based on court order — Section 6290-10 General Code ...	857
<b>TOWNSHIP —</b>	
Indigent — Medical service — Hospital service — Municipality or other political subdivisions such as townships, not liable for costs where compliance with statutory requirements as to notice — Where services performed in county other than legal settlement, county of legal settlement liable for costs — Cases other than contagious — Section 3484-2 General Code.....	974
<b>TOWNSHIP CLERK —</b>	
Township trustees — Township roads — Authority to hire labor, maintenance work, township roads — Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads.....	1081
<b>TOWNSHIP TRUSTEES —</b>	
Board of — Charged with duty to maintain and repair township roads within township — Duty to act personally or through duly appointed and qualified township highway superintendent — May not delegate such duty to individual by contract, for stipulated sum, fixed period of time, to maintain and repair such roads.....	63
Compatible office — Township trustee — Village marshal — May be held simultaneously by same person.....	1079
Partition fence — Township trustees — No authority to cause construction of such fence where boundary line is in dispute between properties of adjoining landowners — Sections 5910, 5913 G.C.....	47
1. Two of three at properly called board meeting may hire all labor, maintenance work, township roads — One of members may be authorized to hire either for entire township or for particular road district assigned — Section 3370 General Code, paragraph 2.	
2. Resolution to place members in charge of designated road district not authorization to hire labor.	
3. General fund of township may not be utilized to employ labor	

TOWNSHIP TRUSTEES — Concluded. Page  
 for road maintenance and repair.

- 4. Labor may be paid out of township's share of gasoline excise tax funds for road maintenance and repair — Sections 5541, 5541-8 General Code.
- 5. Plans and specifications, approved by county engineer must be filed with township clerk before obligations incurred to construct, widen and reconstruct township roads ..... 1081
- Without authority to lease portion township building, term ninety-nine years..... 393

TRAFFIC ACT, UNIFORM — SEE UNIFORM TRAFFIC ACT —

TRAILER CAMPS —

- Health — District boards of health of general health districts — Inspection trailer camps — May impose reasonable standards by order or regulation — Health measure to prevent or restrict disease — Costs of inspection and permit chargeable to operators of camps ..... 886

TRAINING DUTY —

Adjutant General's Department:

- 1. Officers on full pay — Status, including Adjutant General, Assistant Adjutant General and Assistant Quartermaster General — Not entitled to "drill and camp pay" in addition to statutory salary.
- 2. Employes of state, including civilian employes in said department, members of Ohio State Guard or Ohio Naval Militia entitled to compensation for drill in addition to fixed salaries — Section 5224 G.C. — Amended Senate Bill 247, 94 General Assembly.
- 3. State employes, employes political subdivision, including civilian employes, said department, members Ohio National Guard, Ohio State Guard, Naval Militia or Ohio State Naval Militia, entitled to leave of absence with pay, while on training duty, not to exceed thirty-one days per year..... 657

TRANSFER — FUNDS —

- 1. Drivers' License Fees — Registrar of Motor Vehicles without authority to expend such funds whether collected prior or subsequent to amendment, section 6296-22 G.C., Amended Senate Bill 78, 94 General Assembly — Such fees paid into and are in state treasury — Expended "in pursuance of a specific appropriation made by law."
- 2. Certain new duties created — No moneys appropriated.
- 3. Emergency Board without authority to allow moneys to "Bureau of Motor Vehicles-Drivers License Division" to cover such new duties.
- 4. House Bill 665, Section 8, 94 General Assembly — Controlling

<b>TRANSFER — FUNDS — Concluded.</b>	<i>Page</i>
Board — Authority to transfer certain funds to said Bureau and License Division.....	736
<b>TRANSPORTATION —</b>	
Bus service — Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is "contract carriage" — Not a charter service — Section 614-103a G.C.....	544
Insurance — Transportation, moneys to and from duly designated depository, received by county recorder, county clerk, probate judge or county treasurer — Funds may not be expended from county treasury for such purpose.	
County commissioners neither alone nor jointly with recorder, clerk or probate judge may contract with corporation for such transportation of moneys, nor pay cost from county treasury....	94
Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C.....	540
<b>TRAVEL —</b>	
Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses.....	438
<b>TREASURER — CONSERVANCY DISTRICT —</b>	
Board of directors — May hire same person as attorney and secretary — Proviso, secretary does not serve as treasurer.....	669
<b>TREASURER, COUNTY — SEE COUNTY —</b>	
<b>TREASURY, STATE — SEE STATE —</b>	
<b>TROLLEY COACHES — TRACKLESS TROLLEYS —</b>	
Propelled by electric motors, power supplied through overhead rails — "Street or suburban railroad company" — Section 614-2 G.C. — Any person or persons * * * company or corporation, engaged in business, operating as a common carrier.	219
<b>TRUCK —</b>	
Motor vehicle equipment — Use to which demountable container put, question of fact — Status, demountable container placed on truck chassis or semi-trailer, held in place by own weight and by corner angle irons — Total weight of vehicle — Motor vehicle license tax.....	666

TRUCK — Concluded.

Page

Trucks for repair and maintenance of highway — County commissioners may purchase under section 7200 G.C. — Commissioners not bound by section 2412-1 G.C., which requires approval judge, common pleas court — Commissioners bound to have approval all three members or lapse of twenty days since introduction of proposition — Section 2414 G.C..... 588

TRUST FUNDS —

Penal Institutions — Ohio State Reformatory, et al.: Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness, attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies..... 234

TYPED — CERTIFICATE OF TITLE —

1. Motor vehicle, certificate of title — Must be typed — Regulation, registrar of motor vehicles — Authority, section 6290-7 G.C.

2. Clerk of courts or person delegated by him, required to prepare all certificates of title and note all liens — No such authority vested in any other person — Section 6290-2 et seq., G.C..... 311

UNEMPLOYMENT COMPENSATION —

Benefits, unemployment — Where obtained from another state through false statements contained in weekly report filed with Bureau of Unemployment Compensation of Ohio — Recipient of such benefits violates section 13104 G.C. not section 1345-26 G.C..... 315

Contributions from employer — Failure of employer to pay contributions, who operates under Liquor Control Act, is sufficient cause to suspend or revoke permit — Section 1345-4 G.C..... 536

Recorder, county — Duty to charge fees, recording notice of lien filed by Bureau of Unemployment Compensation as prescribed by section 2778 General Code pursuant to section 1345-4 (a) (4) General Code, Amended Substitute Senate Bill 187, 94 General Assembly..... 871

UNEMPLOYMENT COMPENSATION — OHIO —

Metropolitan Housing Authority — Not subject to payment unemployment contributions — May not elect to become subject to Ohio unemployment compensation laws — Sections 1078-29 et seq., 1345-4 G.C..... 505

UNIFORM, TRAFFIC ACT —

Abstract, record of convictions for violation, shall be transmit-



	<i>Page</i>
UNIFORM, TRAFFIC ACT — Concluded.	
ted to Bureau of Motor Vehicles — Violations, ordinances regulating, parking, overtime parking, restricted areas, etc., within provisions section 6307-110 General Code.....	882
Highway Patrol:	
1. May exercise authority conferred by section 1181-3 G.C. under territorial limits otherwise specified — Jurisdiction, roads, highways, streets of a municipal corporation.	
2. Authority to enforce laws as to size, weight and speed of commercial vehicles — Roads and highways, state system, state routes inside municipal corporation.	
3. Authority as to registration and licensing of motor vehicles on all roads and highways in state.	
4. Uniform Traffic Act — Senate Bill 29, 94 General Assembly — Authority to enforce law on roads and highways outside municipal corporations — Section 1181-3 G.C.....	678
UNITED STATES —	
1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter —	
2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected.....	707
United States Government — Property acquired in Ohio under Article I, section 8, Constitution of United States — Authority to enforce health laws not vested in State Department of Health, nor district health boards.....	319
UNITED STATES ARMY —	
Ohio National Guard — May not enlist contributing members while in active service of United States, pursuant to lawful call and order of president.....	605
Pawnbroker — No authority to sell at private sale, pawned article, where pawnor joined military service — Soldiers' and Sailors' Civil Relief Act, Public No. 861, approved October 17, 1940 — Limitation during military service and three months thereafter — Pawned article may be sold only upon order of sale previously granted, return thereof and approval of court — Section 6341-1 G.C.....	799
UNITED STATES, MILITARY FORCES —	
1. Coroner — County less than one hundred thousand population — Office not vacated through absence, military forces, United States.	
2. Inquests in such county — Justice of peace has power and duty to hold inquests in presence sheriff or deputy sheriff during such temporary absence.....	813
UNITED STATES PROPERTY —	
1. Pawnbroker — Repledge articles left as security — Must have	

UNITED STATES PROPERTY — Concluded.

Page

- authority to sell or dispose of property of United States.
- 2. No duty upon pawnbroker to ascertain pawnee is licensed pawnbroker — Licensed pawnee.
- 3. Procedure, notice upon default, pawnee, pawnor.
- 4. Licensed pawnbrokers governed by section 6341-1 G.C.
- 5. Pawned article, repledged, assignment, final pawnbroker must hold surplus proceeds one year — If not claimed, absolute property final pawnbroker.
- 6. Where repledge, conditional conveyance, how surplus governed.
- 7. When excessive loan may be conversion — Sections 6337 to 6346 G.C..... 617

UNITED STATES — RESERVE OFFICER —

Reserve officer, United States — Employed by Bureau of Unemployment Compensation or any department, division or office of state or political subdivisions — Not entitled to leave of absence with pay for periods of time as provided in section 5273-2 G.C. — Amended Senate Bill 247, 94 General Assembly — Active duty, Selective Training and Service Act of 1940, amended by Service Extension Act of 1941 — 50 U.S.C.A. Appendix 303, amended, Public Law 213-77 Congress. 805

UNITED STATES — SECRETARY OF AGRICULTURE —

- 1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce — Status, wheat produced on farm.
- 2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.
- 3. "Marketing card" — "Farm marketing quota" — No requirement for such card where county home raises wheat, use, inmates or patients.
- 4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home..... 778

UNIVERSITY — COLLEGE —

Degrees conferred by a college, university or other institution of learning — Director of Education without authority to revoke power to confer such degrees where college or university was incorporated prior to enactment Am. Sub. Senate Bill 299, 92nd General Assembly and met requirements sections 9922, 9923 General Code, as they existed prior to enactment of said bill if instruction offered or degrees conferred any time within two years immediately preceding July 26, 1937..... 921

UNIVERSITY — COLLEGE — Concluded.	Page
Students — State supported colleges and universities — Where during registration period, they contract financial obligations incident to attendance, which they fail to meet, by reasonable, not arbitrary regulation, shall be refused right to re-register for continuous attendance — Jurisdiction, trustees and faculty — Creditors — University, approved rooming or broad- ing houses.....	153
Students attending state controlled colleges and universities — Managing authorities may collect reasonable incidental fees to cover costs and expenses necessary to accomplish objects for which such institutions founded — Where fees collected for varsity athletics, intermural athletics, entertainments, social functions, managing authorities may use reasonable discretion to allocate funds — Subject to proper and reasonable rules in absence of constitutional or statutory inhibitions.....	417
<b>UPPER ARLINGTON —</b>	
Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or state laws — Appointments and promotions in civil service — Article XV, section 10, Constitution of Ohio — Board of health — Section 4404 G.C. — Poor relief, ap- pointment of relief director.....	426
<b>UTILITY, PUBLIC —</b>	
Bus service — Periodic operation, not available to general public, conducted between fixed termini, over regular route, compensation paid by someone other than passengers, is “contract carriage” — Not a charter service — Section 614-103a G.C.....	544
1. “Commission”, section 5517 General Code, must be read as though it were “Tax Commissioner” — Section 1464 et seq. General Code.	
2. Public utility company — Applications to Tax Commissioner in re finding or order, values, tangible property, proportion capital stock, gross receipts or gross earnings — Auditor of State — Computation, excise tax.	
3. Section 5517 General Code, not repealed by implication — Public utility authorized to obtain review or redetermination by Tax Commissioner of his determinations, findings or orders — See Opinions Attorney General 1921, Vol. 1, page 647.....	1020
Highway — When portion improved, part of state highway system located within limits of municipality and director determines certain designated property of a public utility obstructs or interferes with reconstruction or use of highway the director may require the public utility to remove or relocate at its own expense such property — Section 1199 G.C. authorizes the director to proceed at expense of owner if failure to comply with order — How cost paid.....	351

UTILITY, PUBLIC — Concluded.

Page

Mortgage revenue bonds — May be purchased and held as investment by trustees, sinking fund of municipality — Where issued by municipality to acquire, construct or extend public utility — Article XVIII, Section 12, Constitution of Ohio.....	100
Public Utilities Commission of Ohio — House Bill 239, 94 General Assembly — Requires filing, rules and regulations, which have general and uniform operation.....	696
Public Utilities Commission — No power to examine claims against motor transportation companies — Loss or damage to property or unreasonable delay in transportation and delivery or overcharges upon shipment — Claims against railroads — Section 579 G.C.....	540

VACANCY —

Office, village clerk — Person appointed three days prior to general election, November 1941 — No candidate elected — Appointee may retain office until successor elected and qualified — November election, 1943.....	983
1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.	
2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code.....	896

VACATE — OFFICE —

1. United States, armed forces — Enlistment or conscription — Person absent vacates position in Cleveland city council by specific terms of charter—	
2. Such person may be candidate for office, member Cleveland city council — May not qualify for that office, if elected.....	707

VACATION —

Contract, amount exceeds fifty dollars — Teacher in rural or village schools, employed by board of education — Violation of section 12911 G.C. if such teacher interested in such contract for sale of bridge lumber, or other property, supplies or fire insurance to county commissioners — Teachers are appointed and employed for terms not less than one nor more than four years — Contract entered into when schools not in session, between May and September does not affect ruling.....	202
---	-----

VAN WERT COUNTY —

Deed — Description — Where words interspersed appear: "At the point where the south bank of": "To the south bank": "Thence westerly along said south bank", of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire

VAN WERT COUNTY — Concluded.	<i>Page</i>
year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County.....	532
VEHICLES, COUNTY —	
County vehicles required to be plainly and conspicuously lettered as county property:	
Those purchased by county commissioners, or by commissioners with approval of common pleas judge, use, sheriff or county engineer, their deputies or necessary employes, board of county commissioners or any department under its control — Sections 2412-1, 2412-2 G.C.....	372
VEHICLE — SEE MOTOR VEHICLE —	
VENDOR —	
1. Automobile Dealers' and Salesmen's Licensing Act — Placards, section 6301-2 General Code, may be used on motor vehicles held exclusively for sale, being transported, or used to test or demonstrate for purpose of sale or lease, if sale is casual or isolated.	
2. Motor vehicles rebuilt or repaired sold in connection with business of dismantling, salvaging or rebuilding, where sale is recurrent and made in continuous succession, violation sections 6302-2, 6302-18 General Code.	
3. Partnership, classified as dealers to sell motor vehicles or as salvagers making casual or isolated sales, not required to be licensed as salesmen, section 6302-4 General Code.	
4. Requirements to qualify as dealers to sell, display, offer for sale or deal in motor vehicles.	
5. Sales tax levy — Casual or isolated sales — Vendor engaged in business of selling — Question of fact — Dependence on element of continuity and systematic recurrence of sales.....	912
VILLAGE —	
Village operated under charter — Becomes city through increase in population — May immediately function as city under Constitution or state laws — Appointments and promotions in civil service — Article XV, Section 10, Constitution of Ohio — Board of Health — Section 4404, G.C. — Poor relief, appointment of relief director.....	426
Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election and qualification of mayor and council as city officers, municipal corporation.....	9
CLERK — VILLAGE —	
Vacancy — Office, village clerk — Person appointed three days prior to general election, November 1941 — No candidate	

CLERK — VILLAGE — Concluded.

Page

elected — Appointee may retain office until successor elected and qualified — November election, 1943..... 983

MARSHAL, VILLAGE —

Compatible office — Township trustee — Village marshal — May be held simultaneously by same person..... 1079

Tenure of office — Amended Senate Bill 3, 94 General Assembly Where term expires December 31, 1941 — Incumbent remains until successor appointed — Section 4384 G.C. — When mayor may appoint village marshal who shall be designated chief of police — Probationary period — Those permanently appointed on and after September 5, 1941 — Removal from office — Sections 4263 to 4267 G.C..... 702

1. Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.

2. Village marshal, existent chief of police, appointed pursuant to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code..... 896

MAYOR, VILLAGE —

Compatible office — Mayor of village, chief clerk, office of county engineer — May become incompatible if duties of each become numerous or arduous and interfere with proper execution of both..... 445

Village — Where population increased to become city thirty days after proclamation, secretary of state, section 3498 G.C. — Village continues, part general health district, until election and qualification of mayor and council as city officers, municipal corporation..... 9

Village marshal — Tenure of office — Amended Senate Bill 3, 94 General Assembly — Where term expires December 31, 1941 — Incumbent remains until successor appointed — Section 4384 G.C. — When mayor may appoint village marshal who shall be designated chief of police — Probationary period — Those permanently appointed on and after September 5, 1941 — Removal from office — Sections 4263 to 4267 G.C..... 702

VOUCHER —

Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not thereafter be reappointed for that term — Sections 4670 to 4675, G.C. — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision..... 455

Tax Commission of Ohio, Delinquent:

1. Voucher issued by its secretary, not required to be submitted

<b>VOUCHER — Concluded.</b>	<i>Page</i>
to or approved by Department of Finance — Sections 154-28, 154-30 G.C.	
2. No power, or authority to employ its own counsel.	
3. Person employed as executive secretary and compensated therefor, may also be compensated for drafting prepared leg- islation the law requires to be prepared by Commission — Appropriation — Compensation.....	144
 <b>WALLING, HURCLE, VICE PRESIDENT, COLUMBUS SOCIETY FOR HANDICAPPED, COLUMBUS —</b>	
Petition — To amend Constitution of Ohio, Add to Article XV, section 11 — Monthly pension, single persons eighteen years of age or over, needy, physically handicapped, unable to pursue gainful employment.....	211
 <b>WAPAKONETA —</b>	
Removal from office — Director, public service and safety — Constitutes removal for current term — Officer may not there- after be reappointed for that term — Sections 4670 to 4675, G.C. — De facto officer — How voucher claims approved — Action for recovery of salary — Cannot be maintained by de facto officer holding office — If salary paid for actual services, it may not be recovered back by political subdivision.	455
 <b>WATER — FLOWING —</b>	
Ditch, county — Obstruction, causes waters flowing through to overflow upon lands of another — Remove obstruction, section 6443 G.C. — Such power not granted by sections 6693, 6694, 6695, G.C.....	470
 <b>WATER MARK, LOW —</b>	
Deed — Description — Where words interspersed appear: “At the point where the south bank of”: “To the south bank”: “Thence westerly along said south bank”, of a creek to place of beginning, the northerly boundary line of such real estate is the southern edge or border of creek, at low water mark, when water is at average and ordinary stage, during entire year — No reference to extraordinary freshets of winter and spring or extreme droughts of summer or autumn — Town Creek, Van Wert County.....	532
 <b>WEAPON —</b>	
Bond to permit deputy sheriff to go armed — County commis- sioners may not pay premium from public funds — Section 12819 General Code.....	822
 <b>WHEAT —</b>	
1. Agricultural Adjustment Act of 1938 as amended — Regulates marketing of wheat in interstate and foreign commerce —	

**WHEAT — Concluded.**

Page

- Status, wheat produced on farm.
- 2. Act imposes no penalty upon production, wheat upon farm when producer consumes wheat in raw or manufactured form — Regulation when product fed to or consumed by animals or poultry intended to be placed in commerce.
- 3. “Marketing card” — “Farm marketing quota” — No requirement for such card where county home raises wheat, use, inmates or patients.
- 4. Regulation 507, Secretary of Agriculture — Processing wheat — Miller, without penalty, may grind such wheat for county home..... 778

**WHITTEMORE ACT —**

- Delinquent taxes, assessments, penalties, interest, etc. — When person entered into undertaking to pay such charges, section 2672-3 G.C. or similar provisions, Whittemore Acts, and undertaking canceled for default, installment payments, such person eligible to enter new undertaking — Unpaid interest due, rate, date of default — Where new undertaking — How charges, interest, etc., computed..... 31

**WHOLESALE DISTRIBUTORS —**

- Beer, ale, lager, stout and other malt liquor, containing not more than 7% alcohol by weight — Wholesale distributors — B-1, B-2 permits — Effect, amendment, June 4, 1935, to section 6064-15 G.C. — Proportional refunder permit fees — Additional fees — Section 6064-66 G.C., effective September 5, 1935, since repealed..... 82

**WIDOW —**

- Firemen’s pension fund — Rule, board of trustees, that widow of deceased fireman, who receives death benefits from Workmen’s Compensation Fund of Ohio shall not be eligible to receive pension from such fund, is valid rule — No application for pension shall be entertained “until such widow shall have been denied death benefits by Industrial Commission of Ohio” — Section 4612-5 G.C. does not nullify section 4612-4 G.C..... 330

**HUSBAND — WIFE — SEE SPOUSE —**

**WITNESS FEES —**

- Witness fees — County official subpoenaed, other than one in discharge of official duties required to attend upon court, entitled to usual witness fees — Sections 3012, 3014, G.C. — Entitled to such fees when subpoenaed as witness in county other than one in which he was elected or appointed — When paid regular salary and travel allowance, witness fees received should be turned back to county treasury, origin of salary and expenses..... 438



## WITNESS —

	<i>Page</i>
Patrolman, state highway — Where accident not witnessed by him, after investigation made, he may sign affidavit against offender if there is reasonable and probable cause to believe person named in affidavit, is the offender — Affidavit must be sworn to positively, need not be made on personal knowledge — In absence of malice, no liability in event patrolman were mistaken — Citation, issued at scene of accident, command to appear in court, not arrest or restraint of liberty and no cause of action would arise against officer.....	212
Penal Institutions — Ohio State Reformatory, et al.: Monies in commissary fund and entertainment and amusement fund — Trust funds — Operation of commissary — Status, employes — Authority superintendent to delegate person to escort or guard prisoner: escape, witness attendance at funeral — Monies paid by clerk of courts to person who escorted prisoner, a witness — Disposition, monies paid to private person or guard for attendance upon prisoner when away from such institution — Responsibility or liability of superintendent, expenditure of monies.....	234
1. State Fire Marshal — Investigation to determine cause, origin and circumstances of fire — Section 824 et seq., G.C. — Discretion of fire marshal to privately conduct investigation — Section 832 G.C. — Witness not entitled to counsel, counsel may not appear with witness and speak for witness, if fire marshal holds investigation to be private.	
2. Provisions section 832 G.C. do not contravene Article I, section 10, Ohio Constitution.	
3. At common law and under Constitution of Ohio, no person can be compelled to be a witness against himself. Personal privilege to be claimed by interested person.	
4. Status, testimony given by witness in public or private investigation of fire, one for Ohio courts to determine rather than attorney general.....	178
<b>WORDS AND PHRASES —</b>	
Children's home — Repair, ordinary repair, maintenance, betterments and additions, replacement.....	379
"Commission" — "Tax Commissioner" — Sections 1464, 5517 General Code.....	1020
County Recorder — Fees — "Other instruments of writing".....	713
"Elector", candidate in party primary.....	596
Employment, minor in or around mine — "Strictly office work".	942
"Findings and determination" — Public Utilities Commission of Ohio.....	696
"Foster home" — Family home where persons who maintain home, rear child or children of another as their own — Relationship in loco parentis.....	1

WORDS AND PHRASES — Concluded.	Page
Income, cash bequest, recipient, aid for the aged.....	135
Insurance — Hazard, extra hazard, risk.....	868
Leave of absence with pay — Gift, donation, present, allowance, contribution, subsidy.....	499
“Peace officer” — Constable — Authority to make arrests on state highways.....	926
Repairs, highway, emergency, necessary, unavoidable.....	132
State public school fund — Average daily attendance — Each pupil — Day.....	513
Tax, Ohio sales, computation — “Price” as defined section 5546-1 General Code.....	836
Tax, sales, use, income — Interpretation words, person, Federal area, business situs, authorized purchaser.....	17
Taxable succession, joint tenancy, tenants in common, contingent remainder, vested remainder.....	164
Teachers in public schools — Substitute, regular, absent, beginning, new — Contracts, continuing — Enrollment.....	749
Tuition — To compute amount payable by school district, study cost, actual cost, value, actual value, replacement value.....	485
Unclassified Civil Service — “Assistant”.....	990
Unemployment Compensation Act — Liquor Control Act — Tax, contributions.....	536
Village marshal — Existent chief of police — “Official” — State insurance fund.....	896

**WORKMEN'S COMPENSATION ACT —**

Where employes, state highway department, are transported in state highway trucks, from highway garage and return, to work in county, if injured, injury is “in course of employment” — If legal requirements met, such injured employes would be entitled to participate in state insurance fund.....	138
--	-----

**WORKMEN'S COMPENSATION FUND —**

Firemen's pension fund — Rule, board of trustees, that widow of deceased fireman, who receives death benefits from Workmen's Compensation Fund of Ohio shall not be eligible to receive pension from such fund, is valid rule — No application for pension shall be entertained “until such widow shall have been denied death benefits by Industrial Commission of Ohio” — Section 4612-5 G.C. does not nullify section 4612-4 G.C.....	330
--	-----

1. Village marshal — Vacancy in office — September 5-December 31, 1941 — Filled under provisions section 4252 not as prescribed in section 4384-2 General Code.
2. Village marshal, existent chief of police, appointed pursuant

## WORKMEN'S COMPENSATION FUND — Concluded.

Page

to section 4384 General Code, is "official" — Not entitled to participate in state insurance fund as village employe — Section 1465-61, paragraph 1, General Code..... 896

## YEAR — CALENDAR —

1. Federal census, sixteenth, 1940 — Date April 1, 1940, legal ascertainment, population of counties, to fix salaries, certain public officers.
  2. Compensation, precinct judges and clerks of elections, primary election May, 1940 — Sections 4785-28, 4785-25b, 4785-25c, 4785-25d G.C.
  3. How compensation determined for those who served, regular election, November 5, 1940.
  4. County boards of elections — Clerks — "Annual" salary — Sections 4785-18, 4785-19 G.C.
  5. "Calendar year" — County board of elections.
  6. How to compute "annual salary" based on population, federal census.
  7. When 1930 census applies.
  8. Incumbents now in office — 1940 census..... 684
- Salary — Elective county officers — Receive four full annual salaries — Commence first day of term — End same day four years thereafter — Period, greater or less than four full calendar years..... 529

## YEAR — CURRENT —

Tax lien foreclosure — Lands sold under section 5719 General Code — Where proceeds insufficient to satisfy in full, costs, taxes, assessments, penalties, interest and charges, lands charged with taxes and assessments for current year — Operative where sale prior to October 1 — Where sale on or after October 1 taxes and assessments deemed satisfied..... 937

CITATIONS:

Page

SECTIONS GENERAL CODE:

10 .....	983
18 .....	825
119 .....	1076
123 .....	1076
124 .....	1076
143 .....	602
154-2 .....	144
154-20 .....	144
154-28 .....	144
154-30 .....	144
154-55 .....	384
154-57 .....	234
176 .....	120
200 .....	641
202 .....	641
203 .....	641
204 .....	641
263 .....	1008
274 .....	1008
277 .....	1008
278 .....	1008
283 .....	1008
286 .....	1008
333 .....	144
474-1 .....	470
486-8 .....	657
486-8(a)8 .....	990
486-17 .....	71
486-17a .....	71
486-17b .....	71
486-19 .....	426
486-32 .....	287
486-33 .....	718
486-33c .....	718
579 .....	540
614-2 .....	219
614-84a .....	544
614-93a .....	540
614-103a .....	544
644-4 .....	952
660 .....	952
754 .....	140
824 et seq. ....	178
832 .....	178
898-1 .....	942
898-139 .....	942
1038-3 .....	1047
1038-13 .....	1047
1078-1 to 1078-60 G.C. ....	226
1078-29 et seq. ....	505
1078-30 .....	505

## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Continued.

1078-36 .....	505
1155-1 to 1155-19 .....	1018
1155-9 .....	1018
1155-10 .....	1018
1155-11 .....	1018
1181-2 .....	678
1181-3 .....	678
1189 .....	351
1189 .....	678
1189-2 .....	351
1198 .....	351
1199 .....	351
1261-2 .....	125
1261-3 .....	125
1261-2 .....	1005
1261-3 .....	1005
1261-6 .....	125
1261-14 .....	125
1261-16 .....	9
1261-20 .....	9
1261-22 .....	1067
1261-42 .....	886
1345 .....	505
1345-1b (1) .....	505
1345-1c .....	505
1345-1j .....	536
1345-4 .....	505
1345-4 .....	536
1345-4 (a) (4) .....	871
1345-6 .....	478
1345-7 .....	478
1345-8 .....	478
1345-26 .....	315
1346 .....	505
1346-3 .....	990
1352-8 .....	968
1352-12 .....	988
1359-1 .....	307
1359-4 .....	135
1359-14 .....	135
1373 .....	861
1375 .....	861
1408 .....	818
1464 et seq. ....	1020
1464-3 .....	1020
1465-61 .....	330
1465-61, paragraph 1 .....	896
1639-6 .....	673
1639-6 .....	968
1639-18 .....	44
1639-19 .....	44

## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Continued.

1639-30 .....	1
1639-34 .....	570
1639-34 .....	673
1639-35 .....	1
1832 .....	234
1835 .....	234
1838 .....	234
1842 .....	234
1890-33 .....	673
1890-103 .....	673
2163 .....	55
2195 et seq. ....	55
2195-6 .....	55
2195-7 .....	55
2210 .....	55
2228 .....	363
2229 .....	363
2230 .....	363
2249-1 .....	657
2252 .....	551
2288 .....	94
2288-1 .....	94
2293-4 .....	451
2293-14 .....	100
2293-15a .....	174
2293-43 .....	71
2296-21 .....	407
2303 to 2306 .....	49
2313 .....	736
2397-1 .....	707
2397-1 .....	813
2397-2 .....	707
2397-2 .....	813
2402 .....	585
2406 .....	105
2407 .....	105
2412-1 .....	588
2412-1 .....	872
2412-2 .....	872
2414 .....	341
2414 .....	588
2565 .....	256
2583 .....	773
2583 .....	937
2588 .....	828
2589 .....	198
2589 .....	828
2590 .....	828
2633 .....	49
2637 .....	190
2638 .....	94

## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Continued.

2638-1 .....	94
2639 .....	49
2655 .....	773
2655 .....	828
2655 .....	844
2672-1 .....	31
2672-3 .....	31
2672-3 .....	747
2672-6 .....	31
2672-16 .....	747
2757 .....	713
2758 .....	853
2778 .....	713
2778 .....	871
2779 .....	713
2792-1 .....	132
2829 .....	813
2829 .....	1070
2833 .....	216
2850 .....	78
2856 .....	1070
2856-3 .....	813
2856-3 .....	1070
2866-1 .....	551
2867 .....	529
2968 .....	966
2976-1 .....	109
2976-6 .....	109
2976-7 .....	109
2977 .....	871
2978 .....	871
2981 .....	190
2981 .....	299
2981 .....	822
2983 .....	438
2983 .....	871
2989 .....	529
2989-1 .....	966
3012 .....	438
3014 .....	438
3024 .....	438
3054 .....	299
3056 .....	563
3058 .....	563
3083 .....	825
3092 .....	256
3104 .....	256
3105 .....	256
3119 .....	379
3178 .....	336
3281 .....	393

## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Continued.

3370 .....	63
3371 .....	63
3370, paragraph 2 .....	1081
3391 .....	363
3391 .....	968
3391-1 .....	116
3391-3 .....	116
3391-7 .....	44
3391-10 .....	1029
3397 .....	393
3477 .....	307
3477 .....	968
3480 .....	570
3480-1 .....	974
3484-2 .....	974
3498 .....	9
3498 .....	426
3499 .....	9
3499 .....	426
3891-1 .....	198
3891-2 .....	198
3892 .....	198
3892 .....	828
4125 .....	78
4126 .....	78
4251 .....	455
4252 .....	455
4252 .....	896
4252 .....	983
4263 to 4267 .....	702
4279 .....	983
4384 .....	702
4384 .....	896
4384-2 .....	896
4385 .....	896
4404 .....	9
4404 .....	426
4405 .....	9
4408 .....	1067
4514 .....	100
4559 .....	78
4564 .....	78
4600 et seq. ....	71
4600-1 .....	37
4609 .....	37
4612-4 .....	330
4612-4 .....	37
4612-5 .....	330
4612-5 .....	37
4612-6 .....	37
4621 .....	287



## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Continued.

4628 .....	330
4632 .....	287
4692 .....	978
4670 to 4675 .....	455
4674 .....	455
4696 .....	997
4736 .....	461
4736 .....	728
4736 .....	978
4750 .....	160
4750 .....	997
4785-18 .....	684
4785-19 .....	684
4785-25b .....	684
4785-25c .....	684
4785-25d .....	684
4785-28 .....	684
4785-30 .....	983
4785-31 (e) .....	983
4785-71 .....	596
4785-82 .....	596
4785-175 .....	211
4785-175 .....	350
4785-175 .....	416
4785-175 .....	437
4785-175 .....	601
4785-175 .....	735
5193 .....	605
5194 .....	605
5195 .....	605
5201-4a .....	499
5201-4a .....	605
5224 .....	657
5273-2 .....	657
5273-2 .....	805
5276 .....	657
5322 .....	773
5324 .....	1061
5326 .....	1061
5327 .....	1061
5327-1 .....	1061
5332 .....	164
5345 .....	926
5438 .....	952
5439 .....	952
5517 .....	1020
5541 .....	1081
5541-8 .....	1081
5544-2 .....	17
5545-2 .....	451
5546-1 .....	836

CITATIONS — Continued.

Page

SECTIONS GENERAL CODE — Continued.

5546-2 .....	17
5546-2 .....	1008
5546-2-7 .....	912
5546-7 .....	1008
5546-8 .....	1008
5546-12b .....	1008
5546-13b .....	1008
5546-16 .....	1008
5546-26 .....	17
5571 .....	828
5609 .....	844
5609-2 .....	844
5609-3 .....	844
5610 .....	844
5611 .....	1020
5611-4 .....	844
5624-7 .....	850
5625-1 .....	322
5625-5 .....	1081
5625-6 .....	67
5625-10 .....	407
5625-10 .....	1081
5625-20 .....	256
5625-23 .....	67
5625-29 .....	299
5625-30 .....	299
5625-32 .....	299
5625-33 .....	341
5625-33 .....	585
5625-38 .....	299
5652-13 .....	294
5652 .....	294
5652-1 .....	294
5652-1a .....	294
5671 .....	773
5671 .....	937
5718-3 .....	773
5719 .....	773
5719 .....	937
5805-13 .....	359
5910 .....	47
5913 .....	47
6064-15 .....	82
6064-25 .....	536
6064-66 .....	82
6212-49b .....	451
6290-2 .....	311
6290-4 .....	448
6290-5 .....	311
6290-6 .....	311
6290-7 .....	311

## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Continued.

6290-9 .....	311
6290-10 .....	857
6291 et seq. ....	522
6291 .....	570
6291 .....	736
6292 .....	878
6293 .....	666
6295-1 .....	510
6296-1 .....	736
6296-22 .....	736
6296-37 .....	736
6297 .....	926
6301-1a .....	448
6301-2 .....	912
6302-1 .....	912
6302-2 .....	912
6302-4 .....	912
6302-18 .....	912
6306 .....	522
6306-1 .....	522
6307-16 .....	882
6307-110 .....	882
6308-7 et seq. ....	570
6337 .....	799
6337 to 6346 .....	617
6338 .....	617
6338 .....	799
6341-1 .....	799
6341 .....	617
6341-1 .....	617
6342 .....	617
6343 .....	617
6344-1 .....	617
6442 .....	494
6443 .....	470
6443 .....	494
6444 .....	494
6454 .....	494
6455 .....	494
6462 .....	494
6463 .....	494
6602-35 .....	474
6602-39 .....	474
6602-40 .....	474
6693 .....	470
6694 .....	470
6695 .....	470
6697 .....	592
6700 .....	592
6701 .....	592
6702 .....	592

CITATIONS — Continued.

Page

SECTIONS GENERAL CODE — Continued.

6828-9 .....	669
6828-11 .....	669
7200 .....	588
7214 .....	341
7502 .....	363
7575 .....	67
7595-1 .....	513
7595-1d .....	1
7595-1d .....	485
7622 .....	160
7625 .....	1029
7681 .....	1
7690 .....	160
7690-1 .....	575
7690-1 .....	627
7690-1 .....	648
7690-1 .....	749
7690-1 .....	891
7690-1 .....	978
7690-2 .....	627
7690-2 .....	648
7690-2 .....	749
7690-2 .....	891
7690-2 .....	978
7690-6 .....	575
7691 .....	202
7703 .....	202
7722 .....	1029
7731-5 .....	347
7889 .....	718
7896-25 .....	396
7896-32 .....	396
7896-40 .....	396
7896-65 .....	423
7896-66 .....	423
7924-1 .....	153
7924-1 .....	417
7995 .....	570
8509-3 .....	853
8518 .....	713
8562 .....	853
8623-67 .....	120
8623-99 .....	384
8625-4 .....	929
9403 .....	261
9404 .....	261
9426-1 .....	1091
9518 .....	902
9519 .....	902
9559 .....	902
9563 .....	952

## CITATIONS — Continued.

Page

## SECTIONS GENERAL CODE — Concluded.

9573-1 .....	822
9589-1 .....	952
9592-8 .....	902
9592-8 .....	952
9592-9 .....	902
9592-10 .....	952
9592-12 .....	902
9593 .....	868
9607-11 .....	902
9645 .....	792
9649 .....	792
9651 .....	792
9880 .....	216
9880 .....	613
9884 .....	613
9894 .....	299
9912 .....	216
9913 .....	216
9922 .....	921
9923 .....	921
9923-1 .....	921
10507-8 .....	570
12075 .....	828
12618-2 .....	448
12618-3 .....	522
12819 .....	822
12911 .....	202
13104 .....	315
13422-2 .....	125
13426-10 .....	315
13432-1 .....	926
13435-5 .....	206
13435-6 .....	206
13435-7 .....	206
13444-9 .....	234
13446-2 et seq. ....	315
13929 .....	363

CITATIONS — Continued.

Page

General Assembly — House Bills — Senate Bills  
 Constitution — Ohio  
 Ohio Laws  
 United States

GENERAL ASSEMBLY —

HOUSE BILLS

House Bill 741, Section 1, 92nd General Assembly.....	451
House Resolution 43 Sub. 93rd .....	270
House Bill 121, 94th .....	575
121 .....	627
121 .....	648
121 .....	749
121 .....	891
121 .....	978
172 Sub. ....	451
172 Sub. ....	517
177 .....	1076
224 .....	813
239 .....	696
268 .....	396

SENATE BILLS —

Senate Bill, Amended 462 92nd General Assembly.....	451
Am. Sub. 299 92nd .....	921
420 92nd .....	144
Amended 462 92nd .....	517
Amended 3 94th .....	702
29 .....	678
Amended 78 .....	736
Proposed 85 .....	322
Am. Sub. 187 .....	871
Amended 247 .....	499
247 .....	657
247 .....	805

OHIO CONSTITUTION —

Article 1 Section 10.....	178
1 .....	988
II 1.....	322
II 20.....	551
II 41.....	363
II 22.....	736
IV 14.....	551
V 1.....	596
XI 11.....	602
XII 2.....	67
XII 5.....	736
XII 7, 8, 9.....	322

## CITATIONS — Concluded.

Page

## OHIO CONSTITUTION — Concluded.

Article XIII	Section 6	322
	XV	4
	XV	4
	XV	10
	XVII	2
	XVIII	1
	XVIII	2
	XVIII	3
	XVIII	7
	XVIII	5, 12
	XVIII	13
	XVIII	13

1091

## OHIO LAWS —

117 Ohio Laws	868	517
118	133	517

## UNITED STATES —

## U.S. CONSTITUTION —

Article 1	Section 8	319
F.C.A.	Title 26, Section 3797	17
F.C.A.	Title 50, Appendix 9 — 76 Congress	799
FEDERAL SECURITY AGENCY, Reg. Sec.	305	1029
H.R.	6687 U.S.	17
INTERNAL REVENUE CODE, CHAPTER 19,	Section 3406	836
INTERNAL REVENUE REGULATION 51,	Section 320.7	836
Pub. Law No. 146,	77 Congress 1st Sess.	1029
U.S.C.	Title 7, Sections 601, 1301, 1332, 1335, 1339, 1375	778
U.S.C.	31, Section 742	1061
U.S.C.A.	13, Sections 201, 202, 206, 213	551
	16, Sections 584a-c-p,	17
	50, Appendix 303 Am. Public Law 213, 77 Congress	805
UNITED STATES STATUTES	54, 858	605