

3721.

APPROVAL, BONDS OF SHAWNEE VILLAGE SCHOOL DISTRICT,
\$20,000, FOR FUNDING CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, November 15, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3722.

APPROVAL, BONDS OF CITY OF EAST YOUNGSTOWN, MAHONING
COUNTY, \$6,051.89, FOR CONSTRUCTING SIDEWALKS IN CERTAIN
STREETS.

COLUMBUS, OHIO, November 15, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3723.

APPROVAL, CONTRACT OF STATE OF OHIO WITH THE HARBAUGH
CONSTRUCTION COMPANY, AKRON, OHIO, FOR COMPLETION OF
POWER HOUSE, OHIO STATE REFORMATORY, MANSFIELD, AT
A COST OF \$34,000.00.—SURETY BOND EXECUTED BY THE FIDEL-
ITY AND CASUALTY COMPANY OF NEW YORK.

COLUMBUS, OHIO, November 15, 1922.

HON. LEON C. HERRICK, *Director, Department of Highways and Public Works,
Columbus, Ohio.*

DEAR SIR:—You have submitted to me for approval a contract (four copies) between the State of Ohio, acting by the Department of Highways and Public Works and The Harbaugh Construction Company, a corporation, incorporated under the laws of Ohio, of Akron, Ohio. This contract is for the construction and completion of a power house at the Ohio State Reformatory, Mansfield, Ohio, and calls for an expenditure of Thirty-four Thousand Dollars (\$34,000.00).

Accompanying said contract is a bond to insure faithful performance, executed by The Fidelity & Casualty Co. of New York.

I have before me the certificate of the Director of Finance that there is an unencumbered balance legally appropriated sufficient to cover the obligations of this contract.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return same to you herewith, together with all other data submitted to me in this connection.

Respectfully,
JOHN G. PRICE,
Attorney-General.

3724.

TAXES AND TAXATION—CHATTEL MORTGAGE GIVEN ON PERSONAL PROPERTY—LATER ASSIGNMENT MADE FOR BENEFIT OF CREDITORS—DELINQUENT TAXES AT TIME OF ASSIGNMENT BUT NO PROPERTY SEIZED—MONEY DERIVED FROM SALE OF PROPERTY—MORTGAGE SUPERIOR TO CLAIM FOR TAXES.

In 1920 B. to secure a debt gave a chattel mortgage covering all his personal property.

In November, 1921, he made a general assignment of all such property to J for the benefit of his creditors.

At the time of the assignment a certain amount of delinquent taxes was charged against B on the duplicate, but no property had been seized by the treasurer.

HELD, in the distribution of the money derived from the sale of the property the claim of the mortgage is superior to the claim for taxes.

HON. J. E. STRAYER, *Probate Judge, London, Ohio.*

DEAR SIR:—You have requested the opinion of this department upon the following question:

“On November 29, 1920, one C. D. B. executed and delivered to certain creditors a chattel mortgage covering all of his personal property. This mortgage was duly filed with the Recorder of the proper county, and no question is made as to its validity. The mortgage was given to secure a debt of \$6993.43.

On November 9, 1921, this same C. D. B. made an assignment of all his property to one C. J. in trust for the benefit of all his creditors, and said assignee, on the same date, duly qualified as such assignee and is now administering said trust under the directions of this court.

At the time of the assignment the assignor owned the personal property covered by said mortgage and none other.

On November 9, 1921, the date of the assignment, there stood on the tax duplicate the sum of \$253.42 personal taxes due from said assignor, G. D. B. all of which was delinquent, but no seizure of the property was made by the treasurer and no attempt made by him to collect the same prior to the assignment.

The total amount of money derived from the sale of the personal property covered by said mortgage is \$4245.49, being insufficient to pay the mortgage and taxes.