

It is evident that the right to exemption from taxation of the property in so far as the claim to exemption is based upon the fact that it is property belonging to an institution used exclusively for charitable purposes must therefore be denied.

It is noted from the letter of the county auditor which you enclosed with your communication, to the lessee under date of April 21, 1928, that he stated as follows:

"In regard to the application for exemption of property from taxation situated in South Euclid on Green Road, we find upon examination of the local authorities that this property is not exempt because it is not owned by your corporation, it being only under a twenty-five year lease which we think does not permit its exemption. * * *"

It is my opinion that to entitle institutions to hold property exempt from taxation, under Section 5353, General Code, on the ground that said property belongs to an institution used exclusively for charitable purposes, said property must be not only used exclusively for charitable purposes, but the legal title to the same must be in the institution, or held in trust for the sole use and benefit of said institution.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2328.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND McCURRAN BROTHERS, XENIA, OHIO, FOR THE CONSTRUCTION OF TWO COTTAGES, OHIO SOLDIERS' AND SAILORS' ORPHANS' HOME, XENIA, OHIO, AT AN EXPENDITURE OF \$47,760.00—SURETY BOND EXECUTED BY THE FIDELITY AND DEPOSIT COMPANY OF MARYLAND.

COLUMBUS, OHIO, July 9, 1928.

HON. HERBERT B. BRIGGS, *State Architect and Engineer, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for The Board of Trustees of Ohio Soldiers' & Sailors' Orphans' Home, Xenia, Ohio, and McCurran Brothers, of 39 Green Street, Xenia, Ohio. This contract covers the construction and completion of General Contract for two Cottages (Girls' cottage and Boys' Cottage) (exclusive of Plumbing, Heating and Electrical Contracts), Ohio Soldiers' and Sailors' Orphans' Home, Xenia, Ohio, and calls for an expenditure of Forty-Seven Thousand, Seven Hundred and Sixty and no/100 Dollars (\$47,760.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also furnished evidence to the effect that the consent and approval of the Controlling Board to the expenditure has been obtained as required by Section 12 of House Bill No. 502 of the 87th General Assembly. In addition you have submitted a contract bond upon which the Fidelity and Deposit Company of Maryland, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required

by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

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

Respectfully,
EDWARD C. TURNER,
Attorney General.

2329.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE H. J. OSTERFELD COMPANY, DAYTON, OHIO, FOR THE HEATING CONTRACT FOR NEW HOSPITAL, OHIO SOLDIERS' AND SAILORS' ORPHANS' HOME, XENIA, OHIO, AT AN EXPENDITURE OF \$9,750.00—SURETY BOND EXECUTED BY THE SOUTHERN SURETY COMPANY.

COLUMBUS, OHIO, July 9, 1928.

HON. HERBERT B. BRIGGS, *State Architect and Engineer, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for The Board of Trustees of Ohio Soldiers' and Sailors' Orphans' Home, Xenia, Ohio, and The H. J. Osterfeld Company of 413 South Main Street, Dayton, Ohio. This contract covers the construction and completion of Heating Contract for New Hospital Complete, Ohio Soldiers' and Sailors' Orphans' Home, Xenia, Ohio, and calls for an expenditure of Nine Thousand Seven Hundred and Fifty and no/100 Dollars (\$9,750.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also furnished evidence to the effect that the consent and approval of the Controlling Board to the expenditure has been obtained as required by Section 12 of House Bill No. 502 of the 87th General Assembly. In addition you have submitted a contract bond upon which the Southern Surety Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. The industrial certificate submitted with the above contract expired on July 8, 1928. It will be necessary to secure a new certificate before permission is granted the contractor to proceed with the work.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, subject to your obtaining the new industrial certificate above referred to, and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.