

2377.

## APPROVAL, NOTES OF SHAWNEE RURAL SCHOOL DISTRICT, ALLEN COUNTY, OHIO—\$8,500.00.

COLUMBUS, OHIO, March 13, 1934.

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

2378.

## INTERURBAN RAILROAD—TAXES PAID PRIOR TO ENACTMENT OF HOUSE BILL NO. 674 NOT ENTITLED TO REFUNDER.

## SYLLABUS:

*An interurban railroad company which prior to the enactment of House Bill No. 674, 115 O. L. 546, paid the taxes for the year 1932 assessed on its property used in operation in a county of this state, is not entitled to a refunder from the county of such taxes either under the provisions of House Bill No. 674 or sections 2588 and 2589, General Code.*

COLUMBUS, OHIO, March 14, 1934.

HON. NORTON C. ROSENTRER, *Prosecuting Attorney, Port Clinton, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of your recent communication which is as follows:

"I respectfully request your opinion concerning the following:

The Ohio Public Service Company has recently made demand on the Treasurer and Auditor of this Ottawa County for a refund of taxes paid by this company covering the interurban railroad property of the company in Ottawa County.

The company is claiming the sum of \$10,064.26 as a refund of taxes paid for the year 1932, under authority of House Bill No. 674, otherwise known as the (Cassidy Bill) and based on a corrected Certificate of Valuation and Distribution received by the Auditor from the State Tax Commission, covering the interurban property of the company in Ottawa County, reduced from the original certified value of \$639,510 as of October 20th, 1932, to the amount now shown in the corrected certificate of \$36,080.

The Ohio Public Service Company has already paid taxes on the original valuation as certified for the year 1932.

The Interurban Railroad is merely an adjunct or department of the Ohio Public Service Company. This company has in its employ individuals drawing salaries in excess of \$5000 per annum. However, as nearly as I can determine, there is no officer or employee directly employed in the railroad department of the company receiving a rate of compensation in excess of \$5000 per year.

The records, I believe, will show that the interurban operations show a deficit. Tax returns of this county show a dividend of 6 per cent on