

1965.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN HAMILTON COUNTY, OHIO.

COLUMBUS, OHIO, December 7, 1933.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

1966.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE MCGREGOR LUMBER COMPANY OF WEST LAFAYETTE, OHIO, FOR NECESSARY APPLIANCES, EQUIPMENT, TOOLS, MACHINERY, MATERIALS AND TRANSPORTATION FOR THE COMPLETION OF THE CONSTRUCTION OF CORRUGATED IRON PIPE CULVERT IN COSHOCTON COUNTY, AT AN EXPENDITURE OF \$5,466.31—SURETY BOND EXECUTED BY THE CONTINENTAL CASUALTY COMPANY OF CHICAGO, ILL.

COLUMBUS, OHIO, December 7, 1933.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a contract between the State of Ohio, acting by and through you as Superintendent of Public Works and Director of said Department, and the McGregor Lumber Company of West Lafayette, Ohio, as contractor, by which said contractor in and for the consideration therein provided for, amounting to the sum of \$5466.31, contracts and agrees to furnish all necessary appliances, equipment, tools, machinery, materials and transportation and perform all labor necessary for the completion of the construction of a corrugated iron pipe culvert under the Walhonding branch of the Ohio Canal about one-quarter of a mile west of Randles Station of the Pennsylvania Railroad in Coshocton County, Ohio, which improvement is for the purpose of repairing a breach in the banks of the canal at this point, and to thereby make available in the canal such water level as may be necessary to meet the requirements of outstanding water lease contracts heretofore executed by the Superintendent of Public Works.

This contract is entered into pursuant to the general authority conferred upon the Superintendent of Public Works with respect to the maintenance and repair of canal properties owned by the State, and upon approval of the Controlling Board provided for by House Bill No. 699 enacted by the 90th General Assembly. This contract was made to meet an emergency and is made upon an appropriation for allowance in the sum of \$5500.00 made by the Emergency Board under the authority conferred upon said board by the provisions of sections 2313 and 2313-1, General Code, and upon investigation I find that as required by section 2313-1, General Code, the Auditor of State has opened an account in his office for the payment of the contract obligation thus authorized by the Emergency Board.

The performance of this contract by the above named contractor is secured by a

properly executed bond of the Continental Casualty Company of Chicago, Ill., in the penal sum of \$5500.00.

As a part of the files relating to the execution of this contract, you have submitted the certificate of the Director of Finance showing that there is a sufficient unencumbered balance in the proper account set up in the allowance by the Emergency Board of the amount of money requested for the purposes of this contract.

It further appears from the files submitted that plans and specifications for this improvement were properly prepared and approved, that notice to bidders was properly given and that upon return of the bids same were duly tabulated and the contract awarded to the contractor above named.

It further appears from proper certificates filed with you and made a part of the files relating to this contract that the Continental Casualty Company has complied in all respects with the laws of Ohio and is authorized to transact business in this state; and that said contractor, as an employer, has complied with the requirements of the Workmen's Compensation Law.

Upon examination of said contract and bond, I find the same to be in legal form and the same are herewith approved, as is evidenced by my approval endorsed on said contract, which, together with said bond and your files relating to this contract, are herewith returned to you.

Respectfully,

JOHN W. BRICKER,

Attorney General.

1967.

TUITION—DEDUCTION THEREFROM OF AMOUNT OF SCHOOL TAX PAID BY NON-RESIDENT HIGH SCHOOL PUPIL UPON PROPERTY LOCATED WITHIN SCHOOL DISTRICT ATTENDED APPLICABLE WHERE DISTRICT OF PUPIL'S RESIDENCE CHARGED WITH TUITION.

SYLLABUS:

The provisions of Section 7683 of the General Code, providing for a deduction from the tuition of a non-resident high school pupil of the amount of school tax paid by such pupil or his parent, upon property owned and located within the school district attended, is applicable in cases where the district of the pupil's residence is charged with the tuition by force of Section 7747 of the General Code, as well as in those cases where the pupil or parent is chargeable with such tuition.

COLUMBUS, OHIO, December 8, 1933.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your recent request for my opinion concerning the interpretation and application of Section 7683 of the General Code, which provides, in substance, that when a youth, between the ages of sixteen and twenty-one years, or his parents own property in a school district in which he does not reside, and he attends the schools of such district, the amount of school taxes paid on the property in that district, which he or his parents own, shall be credited on his tuition.