

nificance and includes only "taxable costs." The only costs which shall be carried into a judgment (Section 3026, General Code), are "Taxable" costs.

You will note that the fees and expenses provided by Section 3347, *supra*, are "to be taxed as costs and collected from the judgment debtor." Obviously the provisions of this section have no application whatsoever to forfeiture cases which are proceedings *in rem*, and I know of no statute authorizing or fixing fees in such cases.

In view of the foregoing it is my opinion that the provisions of Section 3347, General Code, have no application to sales of property seized and sold under the provisions of Section 6212-43, General Code. Therefore, both of your questions must be answered in the negative.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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2505.

APPROVAL, BONDS OF THE VILLAGE OF SOUTH ZANESVILLE,  
MUSKINGUM COUNTY—\$3,945.30.

COLUMBUS, OHIO, August 29, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2506.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN  
CRAWFORD, CUYAHOGA AND PORTAGE COUNTIES.

COLUMBUS, OHIO, August 29, 1928.

HON. HARRY J. KIRK, *Director of Highways, Columbus, Ohio.*

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2507.

APPROVAL, LEASE FOR ROOMS AT 180 EAST LONG STREET, COLUMBUS, OHIO, FOR USE BY TRADES TRAINING DEPARTMENT FOR THE OHIO COMMISSION FOR THE BLIND.

COLUMBUS, OHIO, August 29, 1928.

HON. JOHN E. HARPER, *Director, Department of Public Welfare, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and opinion a lease between the State of Ohio acting by the Director of Public Welfare as lessee, and George L.