

There are no exceptions to the provisions of Section 6291, *supra*, and consequently if a motor vehicle is operated on the highways of the state, then it is subject to the license tax. The Legislature has not differentiated between regular and occasional operation of a motor vehicle so far as the motor vehicle license tax is concerned.

In view of the above, I am of the opinion that if a vehicle is primarily well drilling machinery, it is exempt from the motor vehicle license tax by virtue of Section 6290(2), General Code, even though such vehicle may occasionally be used for well cleaning purposes. However, if it is primarily well cleaning machinery, then it is not exempt from such tax, even though it may occasionally be used for well drilling purposes.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

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1534.

LEASE—OFFICE SPACE, STATE WITH P. R. ENGLAND, FIRST FLOOR, 68 EAST MAIN STREET, ALLIANCE, STARK COUNTY, USE, BUREAU OF UNEMPLOYMENT COMPENSATION.

COLUMBUS, OHIO, December 8, 1939.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: This is to acknowledge the receipt of your recent communication with which you submit for my examination and approval a certain lease executed to The State of Ohio acting through you as Director of the Department of Public Works for the Bureau of Unemployment Compensation by one P. R. England.

By this lease, which is one for a term commencing on the first day of November, 1939, and ending on the 31st day of December, 1940, and which provides for a stipulated rental of \$700.00 per year, and which sum is made up of a basic rental of \$600.00 per year, payable in quarterly installments of \$150.00 per quarter, there are leased and demised to the State for the use of the Bureau of Unemployment Compensation certain premises in the City of Alliance, Stark County, Ohio, and being known as "first floor of 68 East Main Street," containing approximately 410 square feet of floor space.

Upon examination of this lease I find the same has been properly executed by P. R. England and accepted by the State through you as Director of the Department of Public Works.

Contract encumbrance record No. 181, which accompanies this lease, has been properly executed and the same shows that there are moneys,

otherwise unencumbered, sufficient in amount to pay for the rental period from November 1, 1939 to December 31, 1939. This sufficiently complies with the requirements of Section 2288-2, General Code, and this lease is approved. I herewith return the same to you.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

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1535.

LEASE—RESERVOIR LAND, STATE TO ELLA KATZMEYER,  
DESIGNATED LAND, INDIAN LAKE, LOGAN COUNTY,  
USE, OCCUPY FOR COTTAGE SITE PURPOSES.

COLUMBUS, OHIO, December 8, 1939.

HON. DON G. WATERS, *Commissioner, Division of Conservation and  
Natural Resources, State Office Building, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain reservoir land lease in triplicate, executed by the State of Ohio, through you as Commissioner of the Division of Conservation and Natural Resources to Ella Katzmeyer of Russells Point, Ohio.

By this lease, which is one for a term of fifteen (15) years and which provides for an annual rental of \$27.00, there is leased and demised to the lessee above named, permission to occupy and use for cottage site purposes only, that portion of the State reservoir property at Indian Lake, that is described as follows: Beginning at a point in the easterly line of Warren Avenue at the northwesterly corner of Lot No. 48 of the revised plat of Cain's allotment; thence northerly along the easterly line of Warren Avenue, fifty feet to a point; thence easterly on a line parallel to and fifty feet northerly therefrom, a distance of ninety-five feet to the westerly line of Lot No. 46; thence southerly, fifty feet to the northeasterly corner of said Lot No. 48; thence westerly along the northerly line of Lot No. 48, ninety-five feet to the place of beginning.

Upon examination of this lease, I find that the same has been properly executed by you as Commissioner of the Division of Conservation and Natural Resources and by said lessee. I further find, upon consideration of the provisions of this lease and of the conditions and restrictions therein contained, that the same are in conformity with Section 471, General Code, under the authority of which this lease is executed, and with other statutory enactments relating to leases of this kind.

I am accordingly approving this lease as to legality and form, as is