

report for the year 1926 and to pay a franchise tax for that year on the same basis as an Ohio corporation. The Tax Commission should accept this report when tendered and such acceptance of the report and the payment of the franchise tax will exempt the person owning such stock from listing the same for taxation.

3. (a) The exemption from listing stock under the provisions of section 192 G. C. attaches when the report is filed and the election is made to pay as a domestic corporation.

(b) The list when certified by the Tax Commission, as containing the names of all foreign corporations whose stock is exempt from listing for taxation on April 11, 1926, should contain those who have regularly filed their reports for 1926 prior to April 11, 1926, and have elected to pay on the basis of Ohio corporations.

4. If a corporation fails for any reason to pay the franchise tax so assessed, the stock of such stockholder may be listed by the auditor as omitted property under section 5399, General Code.

Respectfully,
C. C. CRABBE,
Attorney General.

3264.

APPROVAL, BONDS OF BRISTOL TOWNSHIP RURAL SCHOOL DISTRICT, TRUMBULL COUNTY, \$50,000.00.

COLUMBUS, OHIO, April 12, 1926.

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

3265.

ROADS AND HIGHWAYS—DISCUSSION OF THE AUTHORITY OF COUNTY COMMISSIONERS AND THE DIRECTOR OF HIGHWAYS IN THE CONSTRUCTION, MAINTENANCE AND REPAIR OF ROADS IN THE STATE SYSTEM.

SYLLABUS:

1. *County commissioners are without authority to acquire property for the sole purpose of widening a road which is a part of the state system.*

2. *In the maintenance, repair or reconstruction of an inter-county highway or main market road, by the director of highways and public works, under the provisions of section 1224, General Code, either with or without the cooperation of county commissioners or township trustees, the director of highways and public works is authorized to acquire property for the sole purpose of widening such highway or road to such width as he, in his discretion, may deem necessary.*

3. *To lay out a county road sixty feet wide, immediately adjacent to and paralleling an inter-county highway or main market road, would, in effect, be a widening of such inter-county highway or main market road, and county commissioners are without authority to so widen such highways or roads.*

4. *The word "repair," as used in section 1224 of the General Code, means to mend, add to or make over the original improvement to such an extent as may be necessary to restore the original improvement to the required standards.*