

4541.

APPROVAL, BONDS OF JEFFERSON RURAL SCHOOL DISTRICT, JACKSON COUNTY, OHIO—\$3,000.00.

COLUMBUS, OHIO, August 3, 1932.

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

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4542.

APPROVAL, CONTRACTS FOR ROAD IMPROVEMENT IN HAMILTON COUNTY, LAKE COUNTY AND DEFIANCE COUNTY.

COLUMBUS, OHIO, August 4, 1932.

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

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4543.

APPROVAL, NOTES OF SOUTH EUCLID-LYNDHURST VILLAGE SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO—\$26,000.00.

COLUMBUS, OHIO, August 4, 1932.

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

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4544.

TAX EXEMPTION—CIVIC ORGANIZATION HOLDING LAND AND FUNDS INTENDING TO BUILD MEMORIAL BUILDING IN FUTURE—SUBJECT TO TAXATION.

**SYLLABUS:**

*Where a civic organization holds title to a vacant lot and also holds funds with which, in the future, it intends to build on said lot a memorial building to soldiers, neither said lot nor said funds are, under the present law, exempt from taxation.*

COLUMBUS, OHIO, August 4, 1932.

HON. CHARLES O. CHAPMAN, *Prosecuting Attorney, McArthur, Ohio.*

DEAR SIR:—Acknowledgment is made of your communication stating that The McArthur Civic Club is an association of resident citizens of McArthur, Ohio, who are mostly prominent women of the town, the primary purpose of which