968.

APPROVAL, LEASE IN TRIPLICATE OF THREE TRACTS OF CANAL LANDS, AKRON, OHIO, TO THE B. F. GOODRICH COMPANY.

COLUMBUS, OHIO, January 28, 1920.

HON. JOHN I. MILLER, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—Receipt is acknowledged of your letter of January 21st, enclosing lease, in triplicate, of canal lands (three tracts) in the city of Akron to The B. F. Goodrich Company.

In ote that the valuation has been fixed at \$331,000, and that the annual rentals are \$19,860.

I have carefully examined the lease and find it correct in form and legal, and am therefore returning the triplicate copies with my approval endorsed thereon.

Respectfully,

JOHN G. PRICE,

Attorney-General.

969.

APPROVAL, BONDS OF CONCORD TOWNSHIP RURAL SCHOOL DISTRICT IN AMOUNT OF \$75,000.

Columbus, Ohio, January 28, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

970.

MOTOR VEHICLES—WHEN HORSE POWER COMPUTED BY FORMULA PROVIDED IN SECTION 6293 G. C. EXCEEDS TWENTY-FIVE BY FRACTIONAL PART—FEE IN SUCH CASE.

A motor vehicle propelled by internal combustion, the horse power of which, computed upon the formula provided in section 6293 G. C. as amended in house bill No. 573, exceeds twenty-five by a fractional part, is more than twenty-five, and subject to the twelve dollar tax within the meaning of section 6292 G. C. as amended in house bill No. 573.

COLUMBUS, OHIO, January 29, 1920.

HON. HARVEY C. SMITH, Secretary of State, Columbus, Ohio.

DEAR SIR:—Receipt is acknowledged of the request by the state registrar of automobiles for the opinion of this department as follows:

"Please render an opinion on the following, which is relative to the new automobile law and is a question of the fee required for registration, according to the horse power.

The law reads, vehicles up to 25 horse power shall be taxed \$8,00; from