

The term "special assessments" is generally considered in this state to be an assessment which is local and which is levied upon real estate only, and which depends for its validity, upon special benefits. A distinction may well be drawn between the term "special assessments" and the term "assessments". In this view, the language of Section 1 of House Bill No. 674 is, to say the least, ambiguous, this for the reason that the exemption does not apply to charges or assessments against real estate. The legislature, in the enactment of this section, after exempting these utilities from certain taxes against personalty, has expected from the provisions of the act "special assessments". As has been stated, "special assessments" are generally recognized to apply only to local taxes levied upon real estate only, as measured by special benefits.

It is not, however, necessary to consider further the distinctions which the courts have drawn between taxes, assessments and special assessments, in view of the language of Section 2, of House Bill No. 674, which section provides as follows:

"That the provisions of sections 2583, 2584, 2585, 2585-1, 2587-1, 5366, 5419, 5423, 5424, 5425, 5328-1, 5426, 5427, 5428, 5429, 5430, 5431, 5445, 5448, 5470, 5471, 5473, 5478, 5480, 5482, 5486, 5490, 5498, 5499, 5548, 5625-3, 5630, 5637 and 5638 of the General Code of Ohio, insofar as the said sections are applicable to interurban railroad companies and so much of the property thereof, excepting real estate, as may be used for railroad purposes by said companies for the years during which said interurban railroad companies are operated and such properties so used, be and the same are hereby suspended for a period of three years from January 1, 1932."

A reading of the foregoing section in conjunction with Section 1 of the act, clearly leads to the conclusion that interurban railroad companies are not exempt by this act, from the payment of the assessments provided by Section 606 of the General Code, under the well known doctrine of *expressio unius est exclusio alterius*.

In view of the foregoing, and in specific answer to your question it is my opinion that interurban railroad companies are not exempt from the payment of the assessments provided by Section 606, General Code, under the provisions of House Bill No. 674, as enacted by the 90th General Assembly.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2139.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE W. H. SPOHN PLUMBING COMPANY OF COLUMBUS, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF CONTRACT FOR PLUMBING AT STATE SCHOOL FOR THE BLIND, COLUMBUS, AT AN EXPENDITURE OF \$15,570.00—SURETY BOND EXECUTED BY THE GREAT AMERICAN INDEMNITY COMPANY OF NEW YORK.

COLUMBUS, OHIO, January 5, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Education and the W. H. Spohn Plumbing Company of Columbus, Ohio. This contract covers the construction and completion of Contract for Plumbing for a project known as Revised Plumbing and Heating, Wings to Dormitory (Boys' and Girls' Dormitories) State School for the Blind, Columbus, Ohio, as set forth in Item 1; Item 3, Alternate P-1; Item 5, Alternate P-3; and Item 6, Alternate P-4 of the Form of Proposal dated December 15, 1933. Said contract calls for an expenditure of fifteen thousand five hundred and seventy dollars (\$15,570.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also shown that the Controlling Board has approved the expenditure of moneys appropriated for this contract in accordance with section 8 of House Bill No. 699 of the 90th General Assembly.

In addition, you have submitted a contract bond, upon which the Great American Indemnity Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law, and the contract duly awarded. Also, it appears that the laws relating to the status of surety companies and the Workmen's Compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2140.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE HUFFMAN-WOLFE COMPANY OF COLUMBUS, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF CONTRACT FOR HEATING AT THE STATE SCHOOL FOR THE BLIND, COLUMBUS, OHIO, AT AN EXPENDITURE OF \$5,870.00—SURETY BOND EXECUTED BY THE AETNA CASUALTY AND SURETY COMPANY OF HARTFORD, CONN.

COLUMBUS, OHIO, January 5, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Education, and the Huffman-Wolfe Company of Columbus, Ohio. This contract covers the construction and completion of Contract for Heating for a project known as Revised Plumbing and Heating, Wings to Dormitory (Boys'