

would make no difference with respect to the question here involved whether such assessment for back taxes was made before or after sections 5398 and 5398-1, General Code, as amended in said act, went into effect.

By way of specific answer to the question presented in your communication, I am of the opinion, therefore, that said question should be answered in the affirmative.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4010.

APPROVAL, CONTRACTS FOR ROAD IMPROVEMENT IN RICHLAND
AND WYANDOT COUNTIES.

COLUMBUS, OHIO, January 29, 1932.

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

4011.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND
HERMAN C. WELLER, COLUMBUS, OHIO FOR FLOOR CONSTRUCTION
AROUND NEW SPRINGFIELD BOILER UNIT AND NEW
STEAM GENERATOR FOR POWER PLANT AT OHIO STATE UNIVERSITY,
AT AN EXPENDITURE OF \$3,674.00—SURETY BOND
EXECUTED BY THE GLOBE INDEMNITY COMPANY.

COLUMBUS, OHIO, January 29, 1932.

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 Board of Trustees of Ohio State University, Columbus, Ohio, and Herman C. Weller of Columbus, Ohio. This contract covers the construction and completion of Floor Construction around New Springfield Boiler Unit, and completion of New Steam Generator for Power Plant, Ohio State University, in accordance with the form of proposal dated December 29, 1931. Said contract calls for an expenditure of three thousand six hundred and seventy-four dollars (\$3,674.00).

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 and Emergency Board have approved the expenditure in accordance with section 8 of House Bill No. 624 of the 89th General Assembly. In addition, you have submitted a contract bond upon which the Globe Indemnity Company appears as surety, sufficient in amount to cover the contract price.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as re-

quired 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,
GILBERT BETTMAN,
Attorney General.

4012.

APPROVAL, BONDS OF WASHINGTON TOWNSHIP RURAL SCHOOL DISTRICT, LAWRENCE COUNTY, OHIO—\$6,000.00.

COLUMBUS, OHIO, January 30, 1932.

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

4013.

APPROVAL, NOTES OF WADSWORTH CITY SCHOOL DISTRICT, MEDINA COUNTY, OHIO—\$16,000.00.

COLUMBUS, OHIO, February 1, 1932.

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

4014.

TOWN HALL—MAY BE USED BY FARMERS' INSTITUTE FOR MEETING.

SYLLABUS:

1. *A town hall may be used for the purposes mentioned in section 7622-1, General Code, so long as such use does not seriously infringe upon the original and necessary uses of such property.*

2. *The uses authorized by said section are broad enough to include the use of such property by a farmers' institute society.*

COLUMBUS, OHIO, February 1, 1932.

HON. C. G. L. YEARICK, *Prosecuting Attorney, Newark, Ohio.*

DEAR SIR:—I am in receipt of your recent letter containing the following inquiry:

“The question as to whether a township house may be used as a community center for holding public meetings has been brought to our attention, particularly with reference to its use for Farmers Institute, and your opinion requested.”