

tion is not required to submit to the tax Commission any question and need not do so although it is otherwise under the former bill. In House Bill 567 the legislature having provided for the issue of bonds for deficiencies then existing by resolution of a board of education was of necessity obliged to provide for interest and for a retirement at maturity of bonds so issued, which it did.

House bill 713, passed January 29, 1920, refers in express terms in section 4 thereof to house bill 712, passed January 22, 1920, said house bill 712 being an act designed to afford relief to municipal corporations drawn on lines similar to house bill 567, passed June 18, 1919. This fact is mentioned because it is important as showing that the legislature had before its mind, as indeed it is always presumed to have, all acts passed to afford relief to taxing subdivisions. No reference is made in house bill 713 to any other act.

From a comparison of these acts and the further fact that no express reference is made in house bill 713 to house bill 567 it is the opinion of this department that a board of education may elect to proceed under either of the laws mentioned, at the present time, to exempt the levies for interest and sinking fund of the bonded indebtedness of such board existing prior to January 20, 1920 created by resolution, as provided in section 3 of house bill 567. And, further, the board having elected to proceed under authority of house bill 713 and a vote had at the primary election in August, 1920, proving unfavorable, if it be deemed expedient, could again submit the same question for a decision of the electors under house bill 567 at the regular election held in November, 1920, provided, of course, that all of requirements of house bill 567 had been complied with.

Respectfully,

JOHN G. PRICE,  
*Attorney General.*

1397.

APPROVAL, TWENTY LAND LEASES AND TWO WATER LEASES, LAND OWNED BY THE STATE.

COLUMBUS, OHIO, July 2, 1920.

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

DEAR SIR:—I have your letter of June 24, 1920, in which you enclose the following leases, in triplicate, for my approval:

LAND LEASE.	VALUATION.
To The Miami Valley Electric Company, pole line in Sidney Feeder.....	\$1,666 66
Hattie J. Wickliff, Pataskala, Ohio, cottage site at Buckeye Lake.....	400 00
Catherine Krause, cottage site at Buckeye Lake.....	600 00
John Reuter, Nelsonville, Ohio, oil lease, Hocking Canal, Hocking County, one-eighth royalty bonus.....	100 00
W. G. Johnson, cottage site, Buckeye Lake.....	200 00
Oscar E. Seydler, cottage site, Buckeye Lake.....	200 00
Mrs. Minnie B. Scheu, Montezuma, Ohio, agricultural lease, south shore St. Marys Lake.....	500 00
C. P. and Mary C. Duffy portion of abandoned Hocking Canal, Logan, Ohio.....	350 00

Emma J. Field, cottage site, Buckeye Lake.....	200 00
Lewis E. Boyer, Lockville, Ohio pasturage lease Ohio Canal.....	350 00
Henry Goodnick, Montezuma, Ohio, dock landing and agricultural purposes, west bank of Beaver Creek.....	100 00
Julia A. Mason, cottage site, Buckeye Lake.....	200 00
Mrs. Florence H. Halley, cottage site, Buckeye Lake.....	500 00
C. A. Sexauer, berme bank Sidney Feeder, building and drive-way purposes.....	3,000 00
The Northwestern Telephone Company, Defiance, Ohio, pole line on east side of Miami & Erie Canal at Defiance, Ohio, pole line purposes.....	\$1,300 00
W. S. Halley, cottage site, Buckeye Lake.....	500 00
W. P. Reese, cottage site, Buckeye Lake.....	200 00
Herman Noh, tract of state land west side of Beaver Creek, in Montezuma, Ohio, dock and landing purposes.....	200 00
B. G. Nethers, Toboso, Ohio, 5½ acres Black Hand pond, above dam in Licking Creek, Licking County, agricultural purposes.....	400 00
Charles Huber, cottage site, Buckeye Lake.....	500 00
S. C. Philbrook, cottage site, Lake Loramie.....	300 00

## WATER LEASE.

ANNUAL  
RENTAL.

To The Cincinnati Northern Railroad Company, Van Wert, Ohio, lease for water M. & E. Canal at Delphos, Ohio.....	\$87 50
Crane & MacMahan, Inc., water lease.....	216 00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

1398.

## APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN HURON COUNTY, OHIO.

COLUMBUS, OHIO, July 2, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner Columbus, Ohio.*

1399.

## APPROVAL, ARTICLES OF INCORPORATION OF THE KNIGHT INDEMNITY COMPANY.

COLUMBUS, OHIO, July 2, 1920.

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

DEAR SIR:—The articles of incorporation of The Knight Indemnity Company are herewith returned to you with my approval endorsed thereon.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*