

Water rents which are duly assessed upon real estate become a lien thereon when they become due and unpaid. See Opinions of the Attorney General for 1931, Volume I, page 468. Their certification to the county auditor is not necessary to create the lien. This is simply an additional method provided for their collection. Consequently, when real estate upon which there are liens for water rents is sold at judicial sale prior to the time that such rents are placed upon the duplicate for collection by the county treasurer, and the village is not made a party to such proceeding, such liens would not be discharged but would follow the land into the hands of the purchaser. Opinions of the Attorney General for 1930, Volume II, page 1127.

Specifically answering your question, I am of the opinion that the county treasurer has no authority to collect water rents assessed upon real estate by the board of public affairs of a village, unless said rents have been placed by the county auditor upon the duplicate of real and public utility property, and if such trustees desire to have such rentals collected by the county treasurer at the same time that other taxes and assessments on real estate which appear on the current duplicate are collected, they must certify such rentals to the county auditor prior to the time that such duplicate is delivered to the county treasurer.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2562.

APPROVAL—CONTRACT BETWEEN STATE OF OHIO AND TRAPP-CARROLL COMPANY OF COLUMBUS FOR THE CONSTRUCTION AND COMPLETION OF GENERAL CONTRACT FOR EXPANSION OF STADIUM DORMITORY FOR MEN (TOWER CLUB) OF OHIO STATE UNIVERSITY AT AN EXPENDITURE OF \$23,690.00.

COLUMBUS, OHIO, April 24, 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 Board of Trustees of Ohio State University, Columbus, Ohio, and the Trapp-Carroll Company of Columbus, Ohio. This contract covers the construction and completion of General Contract for Expansion of Stadium Dormitory for Men (Tower Club) on the campus of Ohio State University, in accordance with the general conditions of the specifications for such project, with the substitutions of Kalman Expanded Steel Joists for Berger Pressed Steel Joists, Gray Portland cement base coat for white cement base coat, and gray marble for slate in all toilet room partitions, as set forth in the form of proposal dated April 4, 1934. Said contract calls for an expenditure of twenty-three thousand, six hundred and ninety dollars (\$23,690.00).

You have submitted the certificate of the Auditor of State showing that there are available moneys from the special trust fund for Dormitory purposes of Ohio State University, which moneys when supplemented by the

moneys from the federal government, will be sufficient to cover the cost of erection of the improvement. You have also shown that the board of trustees of Ohio State University has authorized the construction of this project. In addition, you have submitted a contract bond upon which the Globe Indemnity Company of New York, N. Y., 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 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 act 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.

2563.

APPROVAL—CONTRACT BETWEEN OHIO STATE AND THE HUFFMAN-WOLFE COMPANY OF COLUMBUS FOR THE CONSTRUCTION AND COMPLETION OF HEATING AND VENTILATING CONTRACT OF THE EXPANSION STADIUM DORMITORY FOR MEN (TOWER CLUB) OF OHIO STATE UNIVERSITY AT AN EXPENDITURE OF \$4,442.00.

COLUMBUS, OHIO, April 24, 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 Board of Trustees of Ohio State University, Columbus Ohio, and The Huffman-Wolfe Company of Columbus, Ohio. This contract covers the construction and completion of Heating and Ventilating Contract for a project known as Expansion of Stadium Dormitory for Men (Tower Club) on the campus of Ohio State University, in accordance with the form of proposal dated April 4, 1934. Said contract calls for an expenditure of four thousand, four hundred and forty-two dollars (\$4,442.00).

You have submitted the certificate of the Auditor of State showing that there are available moneys from the special trust fund for Dormitory purposes of Ohio State University, which moneys when supplemented by the moneys from the federal government, will be sufficient to cover the cost of erection of the improvement. You have also shown that the board of trustees of Ohio State University has authorized the construction of this project. In addition, you have submitted a contract bond upon which the National Surety Corporation of New York, N. Y. appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly