

automatic signal control for eight passenger elevators in place of what is specified, and substituting Me-tyl-wood cars of Tyler manufacture for wood cars for eight passenger elevators. Said contract calls for an expenditure of two hundred and twenty-two thousand, nine hundred and seventy-six dollars (\$222,976.00).

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. It is to be noted that the Controlling Board's approval of the expenditure is not required under the act (113 O. L. 59) appropriating the money for this contract. In addition, you have submitted a contract bond upon which the National Surety 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. A certificate of the Secretary of State shows that the contracting foreign corporation is qualified to do business in Ohio.

Finally, it appears that the Governor has approved all the acts of the Commission, in accordance with Section 1 of House Bill 17, 88th General Assembly, heretofore mentioned.

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.

2925.

APPROVAL, BONDS OF VILLAGE OF AURORA, PORTAGE COUNTY,
OHIO—\$23,350.00.

COLUMBUS, OHIO, February 6, 1931.

Retirement Board, State Teachers Retirement System, Columbus Ohio.

2926.

APPROVAL, LEASE TO STATE RESERVOIR LAND AT LAKE LORAMIE
FOR AGRICULTURAL PURPOSES—JOHN H. MEYER.

COLUMBUS, OHIO, February 6, 1931.

HON. I. S. GUTHERY, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You recently submitted to me, through the Division of Conservation, a certain reservoir land lease, executed on behalf of the State, by J. W. Thompson, Conservation Commissioner, acting for and on behalf of the

Conservation Council, by which there is leased and demised to one John H. Meyer, of Anna, Ohio, a certain parcel of State Reservoir Land, at Lake Loramie.

This lease, which is one for a term of fifteen years, permits the use of said parcel of land for agricultural purposes, and the annual rental provided for therein is six percent upon the appraised value of such property, which appraised value is the sum of \$500.00.

Upon examination of the provisions of said lease, I find that same was executed by the Conservation Council pursuant to the authority of Section 472-1, General Code, and that the same is in conformity with the provisions of said section and of other sections of the General Code relating to leases of this kind.

Said lease is accordingly hereby approved by me as to legality and form, and I have endorsed my approval upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,

GILBERT BETTMAN,
Attorney General.

2927.

OFFICES COMPATIBLE—TOWNSHIP TRUSTEE AND POSITION OF
DEPUTY REAL ESTATE ASSESSOR.

COLUMBUS, OHIO, February 7, 1931.

SYLLABUS:

The office of township trustee and the position of deputy real estate assessor may be held concurrently.

COLUMBUS, OHIO, February 7, 1931.

HON. JOHN K. SAWYERS, *Prosecuting Attorney, Woodsfield, Ohio.*

DEAR SIR:—Acknowledgment is hereby made of your request for my opinion which reads as follows:

“Are the offices of township trustee and land appraiser under appointment of the county auditor incompatible offices?”

It is assumed that the term “land appraisers under appointment of the county auditor,” as used in your letter, refers to deputy real estate assessors, since the latter are appointed by the county auditor and have the duty of ascertaining pertinent factors concerning the value of real estate.

The question you present was considered in an opinion found in Opinions of the Attorney General for 1920, page 1165, the syllabus of which reads as follows:

“The office of township trustee and the position of deputy real estate assessor are compatible.”

Since the rendition of the opinion above mentioned, section 5548 has been