

2630.

APPROVAL—LEASE, STATE OF OHIO, THROUGH DIRECTOR, DEPARTMENT OF PUBLIC WORKS, WITH THE BROTHERHOOD OF LOCOMOTIVE ENGINEERS BUILDING ASSOCIATION OF CLEVELAND, OHIO, TERM MONTH TO MONTH, ANNUAL RENTAL \$540.00, ROOMS NOS. 217-221, SECOND FLOOR, BROTHERHOOD OF LOCOMOTIVE ENGINEERS BUILDING, CORNER ONTARIO STREET AND ST. CLAIR AVENUE, CLEVELAND, OHIO, FOR USE, INDUSTRIAL COMMISSION OF OHIO.

COLUMBUS, OHIO, June 22, 1938.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Brotherhood of Locomotive Engineers Building Association of Cleveland, Ohio, in and by which there are leased and demised to the State of Ohio, acting through you as Director of the Department of Public Works, certain premises for the use of the Industrial Commission of Ohio.

By this lease, which is one for the term of month-to-month commencing on the 15th day of June, 1938, and ending on the 14th day of July, 1938, and which provides for the rental of \$540.00 per annum during the continuance of this lease, in monthly installments of \$45.00 each, there are leased and demised to the State for the use of the Industrial Commission of Ohio, Rooms Nos. 217-221 on the second floor of building known as Brotherhood of Locomotive Engineers Building situated at the southeast corner of Ontario Street and St. Clair Avenue, in the City of Cleveland, Ohio.

This lease has been properly executed by The Brotherhood of Locomotive Engineers Building Association, the lessor, by the hand of its Agent, Frank W. Chopp. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 81, which has been executed in proper form and which shows that there are unencumbered balances in the appropriation account sufficient in amount to pay the rental under this lease for the month of June, 1938. This is a sufficient compliance with the provisions of Section 2288-2, General Code,

This lease is accordingly approved by me and the same is herewith returned to you.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

2631.

HOUSE BILL 851—EXEMPTION FROM TAXATION—IMPROVEMENTS ON REAL PROPERTY YEARS 1938, 1939 OR 1940—NO EFFECT ON LEGALLY PERMISSIBLE CLASSIFICATION OF PROPERTY FOR TAXATION—IF ENACTED INTO LAW WOULD BE UNCONSTITUTIONAL AS A VIOLATION OF ARTICLE XII, SECTION 2 AND ARTICLE 1, SECTION 2, CONSTITUTION OF OHIO.

*SYLLABUS:*

*House Bill No. 851, providing for the exemption from taxation of improvements made on real property during the years 1938, 1939 or 1940, does not effect a legally permissible classification of property for purposes of taxation, and if the same were enacted as a law such law would be unconstitutional as a violation of the provisions of Section 2 of Article XII and of Section 2 of Article 1 of the State Constitution.*

COLUMBUS, OHIO, June 24, 1938.

HON. RUTH LLOYD, *Chairman, Taxation Committee, House of Representatives, Columbus, Ohio.*

DEAR MADAM: This is to acknowledge the receipt of your recent communication with which you enclose a copy of a resolution adopted by the Taxation Committee of the House of Representatives requesting my opinion as to the constitutionality of House Bill No. 851.

By this proposed act, the declared purpose of which is stated in the title of the bill to be "To exempt improvements made on real property during the years 1938, 1939 or 1940 from taxation in order to afford relief from unemployment, and to declare an emergency," it is provided in the first section thereof as follows:

"The appraised value of any real property in this state, as determined in the year 1937 or any year earlier thereto, under the provisions of Section 5548 of the General Code, shall not be