

custom, and the state of the law with respect to this matter, I am of the opinion that the resolution of the Stokes Township Rural District Board of Education would be held to be a proper exercise of power and would be construed as being an employment of a person as a supervisor and teacher, especially at this time, after the lapse of nearly a year during which time he performed duties as teacher and supervisor in accordance with the terms of his contract apparently with the full knowledge of acquiescence of the board of education.

Boards of education in the employment of teachers are required, by the terms of Section 7690-1, General Code, to fix their salaries. This was done in the present instance by fixing the salary at the sum of \$3,000.00 per year. The expression, "if the money is available" used in the resolution of the board fixing this salary, may be regarded as surplusage. Resolutions and motions of administrative boards as well as those of legislative bodies, are subject to construction and interpretation so as to effectuate the real intention and purpose of their adoption. In doing so, it may be observed that, to use the words of the Supreme Court, in the case of *State ex rel. Evans*, 90 O. S., 243, at page 251:

"Obviously, the proceedings of boards of education, of county commissioners, township trustees and the like, may not be judged by the same exactness and precision as would the journal of a court."

I am therefore of the opinion, in specific answer to your inquiry, that the contract in question is a valid obligation of the Stokes Township Rural Board of Education.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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4469.

APPROVAL: CONTRACTS FOR ROAD IMPROVEMENT IN HURON,  
GUERNSEY AND WOOD COUNTIES.

COLUMBUS, OHIO, July 1, 1932.

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

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4470.

FOREIGN CORPORATION—TREATING TOBACCO IN OHIO—MUST  
COMPLY WITH FOREIGN CORPORATION ACT—SUBJECT TO  
PENALTY FOR FAILURE TO COMPLY WITH ACT.

SYLLABUS:

1. *Where the contract, sale, delivery, storage and ageing of tobacco are completed within Ohio by representatives of a foreign corporation, such corporation is doing business within the state of Ohio, and must qualify under the provisions*