

5500.

APPROVAL—THREE LEASES TO OHIO CANAL LAND IN VILLAGE OF NEWCOMERSTOWN, TUSCARAWAS COUNTY, OHIO—JOSEPHINE EDWARDS; ELIZABETH STOFFER; THE NEIGHBOR COMPANY.

COLUMBUS, OHIO, May 11, 1936.

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

DEAR SIR: This is to acknowledge the receipt of your recent communication with which you submit for my examination and approval three certain leases in triplicate which were executed on behalf of the State by your immediate predecessor in office, Hon. T. S. Brindle, as Superintendent of Public Works and as Director of said Department. By each of these instruments there was leased and demised to the lessee therein named the right to use and occupy a parcel of Ohio Canal land in the village of Newcomerstown, Tuscarawas County, Ohio, for a term of fifteen years, in consideration of the payment of an annual rental of six percent of the appraised value of the parcel of canal land covered by the lease.

The leases here referred to, designated with respect to the name of the lessee and to the appraised value of the parcel of land covered by the lease, are:

<i>Name</i>	<i>Valuation</i>
Josephine Edwards.....	\$200.00
Elizabeth Stoffer.....	200.00
The Neighbor Company.....	800.00

Upon examination of these leases, I find that the same have been properly executed by the Superintendent of Public Works, acting on behalf of the state of Ohio, and by the respective lessees therein named.

The leases here under consideration were executed by the Superintendent of Public Works, then in office, under the authority of Amended Substitute Senate Bill No. 72 enacted by the 89th General Assembly, 114 O. L., 541, providing for the abandonment of that portion of the Ohio Canal situated within the bounds of Tuscarawas, Coshocton and Muskingum Counties, Ohio, and for the lease and sale of portions of the canal lands so abandoned. This act in Section 8 thereof (Section 14203-97, G. C.), provides for certain prior rights in favor of certain classes of persons and corporations making application for the lease of such canal lands within the period of two years from the effective date of this act, which

was August 6, 1931. Assuming that no applications for the lease of any of the parcels of canal lands covered by these lease instruments have been made by the village of Newcomerstown or by any other person or corporation entitled to prior rights under this act in respect to the lease of these canal lands, I find that these leases and the provisions thereof are in conformity with the act of the legislature above referred to and with other statutory enactments relating to leases of this kind. I am, accordingly, approving these leases by endorsing my approval upon the lease instruments and upon the duplicate and triplicate copies thereof, all of which are herewith enclosed.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5501.

AMUSEMENT TAX—PRIVATE SOCIAL CLUB CONDUCTING
DANCE—TAX ASSESSED WHEN.

SYLLABUS:

1. *In cases where a fixed admission charge is made to all members or invited guests attending dances or other forms of amusement conducted by a private social club, the tax provided for in Section 5544-2 of the General Code must be collected.*

2. *Unless such dances or other forms of amusement are open to the public and conducted for profit, assessments made against only those members attending are not taxable under Section 5544-2 of the General Code.*

3. *Private social clubs conducting dances or other forms of amusement for which direct admission charges are made to members or invited guests attending are required under the provisions of Section 5544-6a of the General Code to secure an amusement license. If, however, instead of admission charges, assessments are made against only those members attending, such clubs are not required to secure such amusement license, unless such dances or other forms of amusement are conducted for profit and are open to the public.*

COLUMBUS, OHIO, May 11, 1936.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN: This acknowledges receipt of your request for my opinion which reads as follows:

“Attached is a copy of a letter from the Willowdale Club near Canton which raises the question of the requirement of