

nificance and includes only "taxable costs." The only costs which shall be carried into a judgment (Section 3026, General Code), are "Taxable" costs.

You will note that the fees and expenses provided by Section 3347, *supra*, are "to be taxed as costs and collected from the judgment debtor." Obviously the provisions of this section have no application whatsoever to forfeiture cases which are proceedings *in rem*, and I know of no statute authorizing or fixing fees in such cases.

In view of the foregoing it is my opinion that the provisions of Section 3347, General Code, have no application to sales of property seized and sold under the provisions of Section 6212-43, General Code. Therefore, both of your questions must be answered in the negative.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2505.

APPROVAL, BONDS OF THE VILLAGE OF SOUTH ZANESVILLE,
MUSKINGUM COUNTY—\$3,945.30.

COLUMBUS, OHIO, August 29, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

2506.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
CRAWFORD, CUYAHOGA AND PORTAGE COUNTIES.

COLUMBUS, OHIO, August 29, 1928.

HON. HARRY J. KIRK, *Director of Highways, Columbus, Ohio.*

2507.

APPROVAL, LEASE FOR ROOMS AT 180 EAST LONG STREET, COLUMBUS, OHIO, FOR USE BY TRADES TRAINING DEPARTMENT FOR THE OHIO COMMISSION FOR THE BLIND.

COLUMBUS, OHIO, August 29, 1928.

HON. JOHN E. HARPER, *Director, Department of Public Welfare, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and opinion a lease between the State of Ohio acting by the Director of Public Welfare as lessee, and George L.

Gugle, Columbus, Ohio, as lessor. This lease is for the entire second floor and a portion of the basement of the building known as 180 East Long Street, Columbus, Ohio, to be used as a trades training department for the Ohio Commission for the Blind, is for a period of four months from September 1, 1928, to December 31, 1928, and calls for an expenditure of \$150.00 per month during said period.

You have also submitted an encumbrance estimate in the sum of \$600.00 issued in favor of said George L. Gugle, which bears the certificate of the Assistant Director of Finance, to the effect that there are unencumbered balances legally appropriated sufficient to pay the rent provided in said lease.

Finding said lease and encumbrance estimate in proper legal form and properly executed, I hereby approve the same and return them to you herewith.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2508.

APPROVAL, LEASES TO OHIO CANAL, MIAMI AND ERIE CANAL, HOCKING CANAL, PORTAGE LAKES, LAKE ST. MARYS AND INDIAN LAKE LANDS.

COLUMBUS, OHIO, August 30, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your letter dated August 28, 1928, in which you enclose the following leases, in triplicate, for my approval:

OHIO CANAL	Valuation
Elmer Affalter, cottage site.....	\$100 00
C. H. Cutler, cottage site.....	100 00
Firestone Park Land Co., water.....	4,800 00
Herman L. Gatten, residence and Agr.....	200 00
C. F. Howell and Owen E. Popham, cottage site.....	300 00
Geo. H. Lyons, gardening.....	150 00
Wm. A. Mast, cottage site and Agr.....	200 00
R. K. Nixon, cottage site and Agr.....	100 00
Ohio Power Co., pole line.....	333 34
Clarence Ortt, residence.....	800 00
Pittsburgh Plate Glass Company, gas main.....	2,000 00
Thomas Straup, cottage site and Agr.....	100 00
D. E. Swinehart, cottage site and Agr.....	100 00
MIAMI AND ERIE CANAL	
	Valuation
Geo. P. Gingerich, lawn and walkway.....	\$100 00
Pittsburgh, Fort Wayne & Chicago R. R., right of way.....	1,000 00
HOCKING CANAL	
	Valuation
Daisy Ferrenburg, residence and general business.....	\$900 00
The Ohio Power Co., high tension tower.....	100 00