

222.

APPROVAL, FORM OF PROPOSAL FOR CONSTRUCTION OF PROPOSED
NEW CHEMISTRY BUILDING, OHIO STATE UNIVERSITY CAMPUS.

COLUMBUS, OHIO, March 23, 1927.

HON. CARL E. STEEB, *Secretary, The Ohio State University, Columbus, Ohio.*

DEAR SIR:—You have submitted for my opinion a form of proposal for the construction of the proposed new Chemistry Building, in which you state as follows:

“Your attention is called to the fact that this bid is signed on the second sheet and not on the first sheet.

It is respectfully requested that you advise the board of trustees as to the validity of this bid.”

The form of proposal submitted consists of two sheets, the first of which is a printed form, which has typewritten alterations to cover the proposed chemistry building and contains the first of the number of typewritten alternates. At the bottom of said printed sheet is a space for signature and address. The second sheet of the proposal is entirely typewritten and contains seven additional alternates, followed by the signature of the bidder and his address. The bidder has not signed on the space provided for signature on the first sheet above referred to. However, the first sheet of the proposal refers to the second sheet and in effect incorporates the same in said proposal by the following language: “(Alternates continued on the following sheet.)”

It is my opinion that the two sheets above referred to must be read together as constituting one instrument and the fact that the printed sheet does not contain the signature of the bidder in the space provided therefor at the bottom of said sheet does not make said proposal invalid.

Respectfully,

EDWARD C. TURNER,

Attorney General.

223.

CERTIFICATE OF DISSOLUTION—DOMESTIC CORPORATION MUST
FILE CERTIFICATE FROM TAX COMMISSION AND FROM COUNTY
TREASURER.

SYLLABUS:

Under the provisions of Section 5521, General Code, a domestic corporation seeking to file a certificate of dissolution with the Secretary of State, is required to file, in addition to the certificate from the Tax Commission of Ohio showing all reports required to be made to it have been filed according to law and all taxes fees and penalties due thereon have been paid, a like certificate also from the treasurer of the county in which the property is or was located showing that all personal property taxes assessed against such corporation for the current year and previous years have likewise been paid.

COLUMBUS, OHIO, March 23, 1927.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your letter of the 17th instant requesting my opinion as follows:

"We are in receipt of the proposed certificate of dissolution of the above named company together with two certificates from the treasurer of Hamilton county, Ohio. The certificates from the treasurer are intended as a compliance with Section 5521 of the General Code, wherein, among other things, it is stated that the corporation shall produce a certificate from the treasurer of the county wherein the property of such corporation, both tangible and intangible is or was located, showing that the personal property taxes assessed against such corporation, for the then current and previous years, have been paid.

Inasmuch as the company and its receiver contend that the certificates as submitted are a compliance with the Section of the Code in question, it is requested that your office advise this department as to whether or not the county treasurer's certificate as submitted may be accepted as a full compliance with the requirements of the statutes."

Accompanying your letter is also a certificate dated March 11, 1927, from the Tax Commission of Ohio, stating that all reports required to be made to the tax commission have been filed and all taxes or fees and penalties due from such corporation have been paid. The above certificate, however, does not contemplate the payment of simple taxes.

Also accompanying your letter is a certificate from the county treasurer of Hamilton county, under date of March 9, 1927, showing the payment of the first installment of the 1926 simple taxes in the sum of forty one hundred thirty-nine and 25/100 dollars (\$4,139.25), leaving a like amount due in June of 1927 from the receiver representing the second and additional installment of the 1926 simple taxes

There is also included in the correspondence a second letter from the county treasurer of Hamilton county under date of March 16, 1927, repeating the above statement with this additional statement contained therein: "Other than the above, all taxes assessed against The Cincinnati and Dayton Traction Company, Cincinnati, Ohio, have been fully paid and satisfied."

There is also a certificate of dissolution of the said corporation, signed by the president and acting secretary, under seal of said corporation, under date of January 28, 1927. This certificate is in the usual form for dissolution, purporting to show that the company duly passed a resolution reading as follows:

"* * * having completely closed its business, and paid all its debts and liabilities, hereby surrenders and abandons its corporate authority; and, further, that the president and secretary of said corporation be instructed to file a certificate thereof with the Secretary of State; which is done accordingly."

Your attention is directed to the consideration of the provisions of Section 5521, General Code of Ohio, which provides:

"In case of dissolution or revocation of its charter on the part of a domestic corporation, or of the retirement from business in this state, on the part of a foreign corporation, the secretary of state shall not permit a certificate of such action to be filed with him unless the commission shall certify that all reports required to be made to it, have been filed in pursuance of law, and that all taxes or fees and penalties thereon due from such corporation have been paid, and unless such corporation shall produce a certificate from the treasurer of the county wherein the property of such corporation, both tangible and intangible is or was located, showing that all personal property taxes assessed against such corporation, for the then current and previous years, have been paid."

Upon examination of the enclosures it is believed that the necessary certificates accompanied the certificate of dissolution from the Tax Commission of Ohio so far as the Tax Commission is concerned. However, in addition to the fact that the certificate required from the Tax Commission as to all reports required to be made to it have been filed in pursuance of law, and that all taxes or fees and penalties thereon due from such corporation have been paid, there is the further requirement of a certificate from the county treasurer wherein the property is located, showing that all personal property taxes assessed against such corporation, for the then current and previous years have been paid.

Upon examination of the certificate from the county treasurer of Hamilton county, it is disclosed that only the first half of the taxes for 1926 have been paid, the last half due and payable in June of 1927 are unpaid. Simple taxes are due and payable in December of a given year, but if the tax payer desires to pay the first half only in December, he may do so and pay the remaining half in June of the following year.

The purpose of Section 5521, General Code, is to prevent a corporation which is delinquent in any way from being dissolved during its delinquency.

It is my opinion that the county treasurer's certificate disclosing the fact that the last half of 1926 tax has not been paid, is not such a certificate as is contemplated in Section 5521, General Code, required to accompany a certificate of dissolution, as will permit you to file and accept the certificate of dissolution.

Respectfully,

EDWARD C. TURNER,

Attorney General.

224.

COUNTIES—LIABLE TO STATE FOR CLOTHING INMATES OF STATE BENEVOLENT INSTITUTIONS—SECTIONS 1815 AND 1816, GENERAL CODE, CONSTRUED

SYLLABUS:

Under the provisions of Sections 1815 and 1816, General Code, counties of the state are liable for, and may be compelled to reimburse the state for the expense of clothing inmates of the state benevolent institutions.

COLUMBUS, OHIO, March 23, 1927.

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

DEAR SIR:—The Department of Public Welfare has rendered bills to the Auditor of Hamilton county, Ohio, for clothing furnished inmates of state institutions, as follows:

Longview State Hospital	\$1,086.65
Lima State Hospital	957.64
Dayton State Hospital	15.45

Said auditor has upon the advice of the prosecuting attorney of said county, refrained from issuing vouchers for said claims. In view of this fact I am herewith rendering to you my opinion as to the legality of the payment.

In the case of State, ex rel Price, Attorney General, vs. Huwe, Treasurer, et al., 105 O. S. 304, the first paragraph of the syllabus reads: