

mendation of State Architect; Approval of PWA; Tabulation of bids; Letter from Auditor of State, showing all necessary papers are on file in his office.

Finding said contract in proper legal form, I have noted my approval thereon, and am returning same herewith to you, together with all other papers submitted in this connection.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

712.

BOND—ROBERT M. HANCE, MEMBER, BOARD OF TAX APPEALS, STATE OF OHIO, \$5,000.00.

COLUMBUS, OHIO, June 5, 1939.

HON. JOHN W. BRICKER, *Governor of Ohio, Columbus, Ohio.*

MY DEAR GOVERNOR: You have submitted for my approval, the bond of Mr. Robert M. Hance, in the sum of \$5,000.00 with the New York Casualty Company as surety, covering Mr. Hance as a Member of the Board of Tax Appeals of the State of Ohio.

Finding said bond in proper legal form, I have noted my approval thereon, and same is transmitted herewith.

Yours very truly,

THOMAS J. HERBERT,
Attorney General.

713.

SHERIFF—WHERE HE CALLS AMBULANCE TO REMOVE PERSON INJURED ON THE HIGHWAYS—COUNTY COMMISSIONERS—WITHOUT POWER TO AUTHORIZE PAYMENT OF SUCH SERVICE—SHERIFF MAY NOT INCLUDE SUCH BILLS IN EXPENSE ACCOUNT TO BE PAID BY COUNTY.

SYLLABUS:

1. *Where a sheriff, in the investigation of a highway accident, calls an ambulance for the removal of injured persons to a hospital, it is not proper for county commissioners to authorize the payment of such bills for ambulance service.*

2. *The sheriff may not properly include such bills for ambulance services in his expense account for collection from the county.*