

Plans and Specifications, which Plans, Specifications and Proposal and telegram are made a part of this Contract.

This contract calls for an expenditure of \$57,700.00.

You have submitted the following papers and documents in this connection; Contract encumbrance record No. 2269; Division of contract; Notice to bidders; Proof of publications; Form of Proposal dated December 14, 1938, containing the contract bond signed by St. Paul—Mercury Indemnity Company of Saint Paul, Minnesota, said company being a Delaware Corporation; its authority for the signers of the surety bond; its certificate of compliance with the insurance laws of Ohio, relating to surety companies; Workmen's Compensation Certificate showing a compliance with the laws relating to Workmen's Compensation Laws of Ohio; Tabulation of bids; Recommendation of State Architect; Copy of a resolution of the Building Committee of the Board of Trustees of Kent State University; Controlling Board's Release; Approval of P. W. A.; letter from Auditor of State of Ohio, showing that all necessary papers are on file in his office.

Finding said bond in proper legal form, I have noted my approval thereon, and said contract is transmitted herewith to you, together with all papers submitted in this connection.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

492.

CONTRACT—STATE WITH JAMES I. BARNES CONSTRUCTION COMPANY, GENERAL WORK, WOMEN'S DORMITORY, MIAMI UNIVERSITY, OXFORD, OHIO.

COLUMBUS, OHIO, April 27, 1939.

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

DEAR SIR: You have submitted for my approval, the contract between the State of Ohio, acting by you as Director of the Department of Public Works for the Board of Trustees of Miami University, Oxford, Ohio, and James I. Barnes Construction Company, of Springfield, Ohio, for the construction and completion of Contract for General Work for a project known as Women's Dormitory, Miami University, Oxford, Ohio, as set forth in Item 1, General Contract for Women's Dormitory (exclusive of trunk-lift and dumb-waiters) of the Form of Proposal dated April 5, 1939, all according to Plans and Specifications, which Plans and Specifications and Proposal are made a part of this Contract. This contract calls for an expenditure of \$282,400.00.

You have submitted the following papers and documents in this connection: Contract bond signed by the following sureties, Inland Bonding Company, The Trinity Universal Insurance Company and The Excess Insurance Company of America; its powers of attorney for the signers; Certificates of compliance from the Division of Insurance, showing that the laws of Ohio relating to insurance companies have been complied with by the surety companies; Division of Contract; Estimate of cost; Notice to bidders; Proof of publication; Workmen's Compensation Certificate, showing that the James I. Barnes Construction Company have complied with the laws of Ohio relating to Workmen's Compensation; Tabulation of bids; Recommendations of State Architect; Certificate of Availability of funds for this project; Approval of P. W. A.; Letter from the Auditor of State, showing that all necessary papers are on file in his office.

Finding said contract in proper legal form, I have noted my approval thereon, and said contract is returned herewith together with all papers and documents submitted in this connection.

Respectfully,

THOMAS J. HERBERT,

Attorney General.

493.

TAX—WHISKEY OR OTHER ALCOHOLIC LIQUORS STORED IN BONDED WAREHOUSES OR OTHER PLACES OR BUILDINGS—TANGIBLE PERSONAL PROPERTY—ASSESSED—VALUATION—FEDERAL CONSTITUTION—STATUS ORIGINAL PACKAGES OR CONTAINERS—CASES, UNBROKEN, UNSOLD—IMPORTATION INTO OHIO FROM FOREIGN COUNTRY—CONTROL—SECTIONS 5388, 5388-1, 5325-1, ET SEQ. G. C.

SYLLABUS:

Consistent with recognized rules of statutory construction, effect should be given to the special provisions of section 5388-1, General Code, relating to the taxation of whiskey or other alcoholic liquors stored in bonded warehouses or other places or buildings as against the later and more general provisions of section 5388, General Code, providing for the valuation bases on which tangible personal property generally is assessed for taxation, in so far as the provisions of section 5388-1, General Code, are inconsistent with those of the later enactment; and in this view, whiskey or other alcoholic liquors stored or kept as provided in section 5388-1, General Code, are required to be assessed for taxation at their true value in money. However, consistent with the provisions of section 5388-1, General Code, and giving effect to the provisions of section 5328, General Code, it is held that only such whiskey or other alcoholic