

1927.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND PITSCH-NILLES, INCORPORATED, AKRON, OHIO, FOR HEATING AND VENTILATING IN A COTTAGE AT MASSILLON STATE HOSPITAL, MASSILLON, OHIO, AT AN EXPENDITURE OF \$6,000.00—SURETY BOND EXECUTED BY THE GUARDIAN CASUALTY COMPANY OF BUFFALO, NEW YORK.

COLUMBUS, OHIO, May 31, 1930.

HON. ALBERT T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare, and Pitsch-Nilles, Incorporated, of Akron, Ohio. This contract covers the construction and completion of contract for Heating and Ventilating to be installed in a cottage at Massillon State Hospital as set forth in Item No. 3 of the Form of Proposal submitted March 29, 1930. Said contract calls for an expenditure of six thousand dollars (\$6,000.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a certificate from the Controlling Board, signed by the President thereof, that in accordance with Section 11 of House Bill No. 510, 88th General Assembly, said board has properly consented to and approved the expenditure of the moneys appropriated by the 88th General Assembly for the purpose covered by this contract. In addition, you have submitted a contract bond upon which the Guardian Casualty Company of Buffalo, New York, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation act have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

GILBERT BETTMAN,
Attorney General.

1928.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE WALTERS ELECTRIC COMPANY, CANTON, OHIO, FOR ELECTRICAL WORK IN A COTTAGE AT MASSILLON STATE HOSPITAL, MASSILLON, OHIO, AT AN EXPENDITURE OF \$2,460.00—SURETY BOND EXECUTED BY THE SOUTHERN SURETY COMPANY OF NEW YORK.

COLUMBUS, OHIO, May 31, 1930.

HON. ALBERT T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare, and The Walters Electric Company, of Canton, Ohio. This contract covers

the construction and completion of Contract for Electrical Work to be installed in a cottage at the Massillon State Hospital as set forth in Item No. 4 of the Form of Proposal submitted March 29, 1930. Said contract calls for an expenditure of two thousand four hundred and sixty dollars (\$2,460.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a certificate from the Controlling Board, signed by the President thereof, that in accordance with Section 11 of House Bill No. 510, 88th General Assembly, said board has properly consented to and approved the expenditure of the moneys appropriated by the 88th General Assembly for the purpose covered by this contract. In addition, you have submitted a contract bond upon which the Southern Surety Company of New York appears as surety sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law, and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1929.

COUNTY TREASURER—MAY ACCEPT CURRENT TAXES WITHOUT
PAYMENT OF DELINQUENT TAXES AND PENALTIES.

SYLLABUS:

A county treasurer is authorized to accept the payment of current taxes upon property where such taxes are tendered unaccompanied by the amount of the delinquent taxes and penalties upon such property, but such acceptance by the treasurer does not in any way affect the obligation of the treasurer to proceed to collect such delinquent taxes in the manner provided by law.

COLUMBUS, OHIO, May 31, 1930.

HON. EMERSON C. WAGNER, *Prosecuting Attorney, New Lexington, Ohio.*

DEAR SIR:—In your communication you present the following inquiry:

“Can the Treasurer of Perry County, Ohio, legally accept the current taxes on real estate, which real estate has charged against it delinquent taxes and penalties from former years, the same having been advertised and certified to the Auditor of State as delinquent without the redeeming of same and the payment in full of all the delinquent taxes, interest and advertising fees?

The real estate in question has recently changed ownership and the present owners desire to pay the current and not pay any of the delinquent taxes.”

A careful examination of the General Code reveals no specific authority for the acceptance of current taxes without the payment also of the delinquent taxes, and,