

341.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND MILTON H. COY, TOLEDO, OHIO, FOR CONSTRUCTION AND COMPLETION OF TWO NEW WELLS, TOLEDO STATE HOSPITAL, AT A COST OF \$5,000.00—SURETY BOND EXECUTED BY CARL W. COY AND WILLIS I. COY.

COLUMBUS, OHIO, May 14, 1923.

HON. LEÓN C. HERRICK, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval contract between the State of Ohio, acting by the Department of Highways and Public Works, and Milton H. Coy, of Toledo, Ohio. This contract covers the construction and completion of two new wells for the Toledo State Hospital, and calls for an expenditure not to exceed \$5,000.00.

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. There has further been submitted a contract bond upon which Carl W. Coy and Willis I. Coy appear 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. Evidence has also been submitted indicating that the contractor herein does not employ a sufficient number of men so as to require him to pay premium under the Industrial Commission law.

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,

C. C. CRABBE,

Attorney General.

342.

TAXATION—BANKING COMPANY HAVING DOMICILE IN MENTOR TOWNSHIP, LAKE COUNTY, SHOULD BE TAXED IN SAID TOWNSHIP ALTHOUGH BUSINESS IS CHIEFLY TRANSACTED IN CUYAHOCA COUNTY.

SYLLABUS:

A company coming within the purview of a bank under section 5408 of the General Code, and which has its domicile in Mentor township special school district, Lake County, Ohio, should be taxed in said Mentor township, although its business is chiefly if not entirely transacted in Cuyahoga County.