

OPINIONS

OF THE

# Attorney General

OF

OHIO

FOR THE

Period from January 3, 1938,  
To January 9, 1939.

---

VOLUME I

---



Cleveland, Ohio  
The Consolidated Press and Printing Co.,  
State Printers  
Bound at the State Bindery  
1939

OPINIONS

OF THE

# Attorney General

OF

OHIO

FOR THE

Period from January 3, 1938,  
To January 9, 1939.

---

VOLUME II

---



Cleveland, Ohio  
The Consolidated Press and Printing Co.,  
State Printers  
Bound at the State Bindery  
1939

# OPINIONS

OF THE

# Attorney General

OF

# OHIO

FOR THE

Period from January 3, 1938,  
To January 9, 1939.

---

VOLUME III

---



Cleveland, Ohio  
The Consolidated Press and Printing Co.,  
State Printers  
Bound at the State Bindery  
1939

## ATTORNEYS GENERAL OF OHIO

---

HENRY STANBERY .....	1846-1851
JOSEPH McCORMICK .....	1851-1852
GEORGE E. PUGH .....	1852-1854
GEORGE W. McCOOK .....	1854-1856
FRANCIS D. KIMBALL .....	1856-1857
C. P. WOLCOTT .....	1857-1861
JAMES MURRAY .....	1861-1863
LYMAN R. CRITCHFIELD .....	1863-1865
WILLIAM P. RICHARDSON .....	1865
CHAUNCEY N. OLDS .....	1865-1866
WILLIAM H. WEST .....	1866-1870
FRANCIS B. POND .....	1870-1874
JOHN LITTLE .....	1874-1878
ISAIAH PILLARS .....	1878-1880
GEORGE K. NASH .....	1880-1883
D. A. HOLLINGSWORTH .....	1883-1884
JAMES LAWRENCE .....	1884-1886
JACOB KOHLER .....	1886-1888
DAVID K. WATSON .....	1888-1892
JOHN K. RICHARDS .....	1892-1896
F. S. MONNETT .....	1896-1900
J. M. SHEETS .....	1900-1904
WADE H. ELLIS .....	1904-1908
U. G. DENMAN .....	1908-1911
TIMOTHY S. HOGAN .....	1911-1915
EDWARD C. TURNER .....	1915-1917
JOSEPH McGHEE .....	1917-1919
JOHN G. PRICE .....	1919-1923
C. C. CRABBE .....	1923-1927
EDWARD C. TURNER .....	1927-1929
GILBERT BETTMAN .....	1929-1933
JOHN W. BRICKER .....	1933-1937
HERBERT S. DUFFY .....	1937-1938

## OFFICE OF ATTORNEY GENERAL

1938

HERBERT S. DUFFY .....Attorney General  
 A. F. O'NEIL .....First Assistant Attorney General  
 WILLIAM S. EVATT .....Chief Counsel  
 F. LeROY ALLEN .....Assistant Attorney General  
 ELSIE A. AUSTIN .....Assistant Attorney General  
 EUGENE CARLIN .....Assistant Attorney General  
 JOSEPH F. CARR, JR. ....Assistant Attorney General  
 VIRGIL P. CLINE .....Assistant Attorney General  
 FREDERIC V. CUFF .....Assistant Attorney General  
 HENDERSON ESTES .....Assistant Attorney General  
 JOHN C. FONTANA .....Assistant Attorney General  
 WILLIAM J. FORD .....Assistant Attorney General  
 C. L. HAWTHORNE .....Assistant Attorney General  
 JOSEPH L. HEFFERNAN .....Assistant Attorney General  
 PAUL V. HERGENROEDER .....Assistant Attorney General  
 MILLARD E. HUSSEY .....Assistant Attorney General  
 MORTON B. ICOVE .....Assistant Attorney General  
 JOSEPH P. KINNEARY .....Assistant Attorney General  
 HERMAN G. KREINBERG .....Assistant Attorney General  
 FRANK B. McCLELLAND .....Assistant Attorney General  
 GEORGE A. McGRATH .....Assistant Attorney General  
 W. W. METCALF .....Assistant Attorney General  
 THEO. B. OCHS .....Assistant Attorney General  
 ESTHER F. PINSKY .....Assistant Attorney General  
 WILLARD C. RIVERS .....Assistant Attorney General  
 JOHN ROSSETTI .....Assistant Attorney General  
 HAROLD E. RUTLEDGE .....Assistant Attorney General  
 JOHN K. SAWYERS, JR. ....Assistant Attorney General  
 WILL P. STEPHENSON .....Assistant Attorney General  
 C. ROGER SULLIVAN .....Assistant Attorney General  
 JOHN C. FOWLER .....Superintendent of Claims

## INDEX

OHIO STATE	Associations	Groups, same class,
	Boards	filed as to COUNTY,
	Bureaus	Bonds,
	Colleges	Deeds,
	Commissions	Easements,
	Departments	Leases, etc.
	Elective Officers	SEE—APPENDIX
	Institutions	
	Penal Institutions	
	Public Welfare	
	University	

See—STATE

ACCOUNTS—	<i>Page</i>
Child Welfare Board—Accounts for services or materials—Salaries— Authority county commissioners—Investigations—Status and duty of county auditor .....	1312
Taxes—Owing to federal government not such “taxes and assessments” contemplated by legislature in enactment of Section 5327 G. C.—May be deducted from “accounts receivable” to determine “taxable credits”— Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939	2481
ADJOURNMENT, SENATE—	
Combined Normal and Industrial Department, Wilberforce University— Where term of member of board of trustees expires—Senate in session —Attempt to appoint trustee after senate adjourned—No recess appoint- ment—Appointee must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See Section 8 G. C.....	2152
ADMINISTRATOR—	
Probate Court—Certificate of transfer—Property of grantee or grantees— Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record.....	275
ADULT—	
Minor—Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may com- mit minor to institutions mentioned in section 1639-30 G. C.....	2315
ADVERTISING—	
Dogs — Breeding — Kennel — Hobby — Advertising — Application, sections 5652-1, 5652-1a, G. C. ....	1286
Ohio State Reformatory—Board of education, village—May purchase from —School house furnishings where cost in excess of One Thousand Dollars, without advertising for bids—“Open market” not created—See sections 7623, 2228-1 G. C. ....	2528

ADVERTISING—Concluded. . . . .	<i>Page</i>
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Uniforms . . . . .	1373
AGE—	
Aid for the Aged—Recipient—Debts—Deceased—Claim of Division of Aid for the Aged, preferred—Department of Public Welfare—See sections 1359-7, 10509-121 G. C. . . . .	581
Cosmetology—Licensees who retire from practice—Lapsed license—More than three years—Unless able to meet age and educational requirements —Not entitled to examination to restore license. . . . .	2459
State Employes Retirement Board—Where member of system, aged seventy years, filed with Board "application for continuation in active service, past compulsory retirement age"—Head of Department or Institution who approved same cannot obtain permission from Board to withdraw such approval . . . . .	358
Teachers' positions in public schools—No vested rights for any time after expiration of period covering appointments—Board of education has authority to resolve not to appoint or reappoint teacher sixty-five years of age—Status of existing unexpired contract. . . . .	1589
AGENCY—	
Competible-incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939 . . . . .	2320
Department of Highways—Interpretation and application of phrases "total estimated cost of operation" and "estimated to cost"—When another agency furnishes labor, materials and equipment on project over which state highway department has no direct control—Status—Section 1197 G. C. . . . .	1672
Mortgage—Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature . . . . .	2466
AGENT—	
Automobile Dealers' and Salesman's Licensing Act—Finance Companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales . . . . .	1935
Oath—Who may administer—Employee not authorized—Tax Commission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton County, Ohio. . . . .	161
Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures—Status—Salary—Expenditures of certifying agent—Employees —Surplus commodities—Amended Senate Bill 465. . . . .	2063

	<i>Page</i>
AGREEMENT—	
Approval, proposed modified form of agreement for removal of buildings from right of way, together with form 20 agreement for removal of buildings—To be substituted .....	199
AGRICULTURAL SOCIETY, COUNTY—	
When empowered to appropriate funds for payment of pre-existing indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings.....	1645
AID—	
Dependent children—Grant of aid—When child moves from one county to another—Obligation to pay immediately assumed by county where child resides .....	1770
School district—State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget .....	481
AID—SEE RELIEF—	
AMENDMENT, CERTIFICATE OF—SEE ARTICLES OF INCORPORATION	
AMERICAN ROAD BUILDERS ASSOCIATION—	
County commissioners—Cannot authorize payment from public funds—Expenses for representative to attend Highway Conference and Exposition—American Road Builders' Association.....	84
APPLICATION—	
Ohio Unemployment Compensation Act—Application for refund—Limitations—Not later than one year—When contribution becomes due.....	1744
Public Employes Retirement System—Membership—Board authorized to exempt from compulsory membership where work is of casual nature—Precinct election officials—Individuals of a class—Board may grant or refuse application .....	2251
State Employes Retirement Board—Where member of system, aged seventy years, filed with Board "application for continuation in active service, past compulsory retirement age"—Head of Department or Institution who approved same cannot obtain permission from Board to withdraw such approval .....	358
APPOINTEE—	
Vacancy—Office county treasurer—Person appointed to fill same—Holds office until successor elected and qualified—Vacancy—Office of sheriff—Appointee holds for unexpired term of predecessor and until successor elected and qualified .....	694
APPOINTMENT—	
Combined Normal and Industrial Department, Wilberforce University—Where term of member of board of trustees expires—Senate in session—Attempt to appoint trustee after senate adjourned—No recess appointment—Appointment must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See section 8 G. C. ....	2152
APPRAISER—	
Deputy of Probate Court—Appraiser's fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours	1623



APPROPRIATION—	<i>Page</i>
Controlling Board—Any department of state government—No authority to initiate transfers of money from one appropriation to another—Absence of request for transfer—Limitations to grant or deny request—Amended Senate Bill 369 .....	1879
County Commissioners—Bound by section 5625-38, G. C.—Cannot restrict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual, not month to month measure.....	373
Department of Public Welfare—Interpretation Amended House Bill 829, Section 3, and Amended Senate Bill 369—Ohio State Penitentiary Personal Service A-1 Salaries—Guards—Salaries—Appropriation—Supplementary—Amount may be used for purpose of appropriation item.....	1832
House Bill 837—Federal funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost.....	1867
Unemployment Relief Study Commission—Members—Traveling expenses—Not limited to four dollars per day where necessary to incur expenses in excess of such amount—Appropriation—Amended Senate Bill No. 478 .....	2033
ARCHITECT—	
Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards.....	1851
ARMORED CAR—	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894
ARMORY—	
Architect—Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards.....	1851
ARMORY—SEE APPENDIX ADJUTANT GENERAL—	
ARMY NURSE—	
Women who served in army or navy of United States—Entitled to soldiers' relief—Section 2934, General Code.....	1529
ARTICLES OF INCORPORATION—	
The Atlas Mutual Casualty Company.....	2344
The Columbia Fire Insurance Company, Dayton.....	707
Certificate of amendment, The Farmers Union Mutual Casualty Company	1183
The General Mutual Insurance Company of Marion, Ohio.....	1838
The Inland Fire Insurance Company.....	82
Certificate of amendment, The Ohio Hospital Mutual Insurance Company—Interpretation of Sections 9607-2, 9607-2a, 9445 G. C.—See Opinions 2885, August 27, 1938, Opinions Attorney General, page 1643—3012 September 24, 1938, page 1810.....	1563
The Ohio Hospital Mutual Insurance Company—Disapproval—See Opinions 2819, August 15, 1938, Opinions Attorney General, page 1563—3012, September 24, 1938, Opinions Attorney General, page 1810.....	1643

ARTICLES OF INCORPORATION—Concluded.	<i>Page</i>
The Ohio Hospital Mutual Insurance Company—See Opinions 2819, August 15, 1938, Opinions Attorney General, page 1563—2885, August 27, 1938, page 1643.....	1810
The Richland Equity Fire and Lightning Protected Mutual Insurance Association of Shelby, Ohio.....	285
Certificate of amendment, The Shawnee Mutual Insurance Company.....	2079
ASSESSMENT—	
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281
Taxes—Owing to federal government not such “taxes and assessments” contemplated by legislature in enactment of section 5327 G. C.—May be deducted from “accounts receivable” to determine “taxable credits”—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939.....	2481
ASSOCIATION—	
Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers association, church or W. P. A. clubs or groups.....	2404
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C.....	1908
Cooperative trade association—Membership card—Right to purchase certain described merchandise—Not “security”—Application of sections 10185, 10186, 8624-2 (2) and 8624-3 (8) G. C.....	1206
ATTENDANCE—	
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. ....	2488
ATTORNEY GENERAL—	
Moneys collected by special counsel—Payable into depository “trust fund”—Requisition may be made against such “trust fund” to pay special counsel fees .....	641
AUDITOR—	
Fees—County auditors—Acting as deputy registrars—Motor vehicles—Fee shall be paid into county treasury—General county funds—Section 2983 G. C.....	1175
AUTHORITY—	
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C.....	2488

	<i>Page</i>
AUTHORITY—Concluded.	
County commissioners, board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity .....	2300
Moral obligation—No authority or right vested in state or any political subdivisions to pay—Exception, two-third vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action .....	2471
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions .....	1801
Registrar of Motor Vehicles—Unsatisfied judgment—Judgment debtor—Judgment creditor—Costs—Valid order of revocation—Vacated, modified or reversed as provided by Sections 6298-14, 6298-17, 6298-18, 6298-19 G. C. ....	2443
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engraving expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds. ....	2495
AUTOMOBILE—	
Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words "or other device" have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statutes of limitations—Judgment.....	1411
AUTOMOBILE DEALERS' AND SALESMAN'S LICENSING ACT—	
Finance Companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under Section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales. ....	1935
BADGES—	
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under Section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Uniforms. ....	1373
WALTER BAERTSCHI, MAUMEE, OHIO—	
Initiative Petition—Proposed amendment to Article XII, Section 2, Constitution—Prohibits sales tax—Various types of taxation—Real estate, personal property—Limitations—Income tax—See opinion No. 2513, May 26, 1938. ....	757

WALTER BAERTSCHI, Maumee, Ohio—Concluded.	<i>Page</i>
Initiative Petition—Proposed amendment to Article XII, Section 2, Constitution by repealing sections 2 and 8 and substituting new section 2—To prohibit sales tax—Various types of taxation—Real estate, personal property—Limitations—Income tax—Licensing motor vehicles and drivers—See opinion 2251, April 8, 1938. ....	1114
Summary proposed constitutional amendment, to Article XII by adding a new section 2 and repealing existent sections 2 and 8—in re: excise tax, real estate, personal property, motor vehicles, net incomes. ....	1610
 <b>BANK—</b>	
Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age. ....	1891
Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authorities—Type of trust funds that may be invested.....	1069
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate Section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Unemployment Compensation Act—Status employes in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—“Purely governmental functions.” .....	100
Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C. ....	928
Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words “public moneys” used in Section 2296-1 G. C.—Banks—Power to pledge assets. ....	1661
 <b>BANK MESSENGER—</b>	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer’s office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise. ....	1894
 <b>BANK, STATE—</b>	
Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1936—Because institutions were not subject to excise tax levied by Section 901 of Federal Social Security Act. ....	1350
 <b>BANQUETS—</b>	
Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers association, church or W. P. A. clubs or groups. ....	2404

	<i>Page</i>
<b>BANKRUPTCY—</b>	
Forfeited land—Sale—Provisions Section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent.....	906
<b>BARBERS—</b>	
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c, (E) (4) G. C.—Interpretation words and phrases—“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds. ....	514
<b>BEAUTICIANS—</b>	
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c, (E) (4) G. C.—Interpretation words and phrases—“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds. ....	514
<b>BEAUTY PARLOR—</b>	
Cosmetology—Beauty parlor—School of cosmetology—General requirements—Licensee—Manager’s license—Operator of licensed beauty parlor. ....	226
Cosmetology—Operator, individual, lessee, owner or manager of beauty parlor—Status as to license—Section 1082-16 G. C. ....	1179
<b>WALTER BECKER, 2300 A. I. U. BUILDING, COLUMBUS, OHIO—</b>	
Initiative petition—Proposed amendment to section 6064-15 G. C.—Permit to sell spirituous liquor and wine—Consumption off premises—Discount—Purchase from Ohio Department of Liquor Control. ....	2348
<b>J. J. BERNARD, ROOM 1606, 8 EAST BROAD STREET, COLUMBUS, OHIO.</b>	
Initiative Petition—Approval, summary, proposed law to repeal existing statutes which provide that spirituous liquor in package may be sold and distributed through state liquor control department and state liquor stores, only, and to enact a law to provide such liquors shall be sold at retail by holders of permits D-3, D-3a, D-4, D-5 and D-6. ....	1735
<b>BID—</b>	
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate Section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Ohio State Reformatory—Board of education, village—May purchase from—School house furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—“Open market” not created—See Sections 7623, 2228-1 G. C. ....	2528
<b>BOARD—</b>	
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished—See opinion 2199, March 31, 1938, opinions Attorney General, page 691. ....	778

	<i>Page</i>
BOARD—Concluded.	
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board. ....	339
State Employes Retirement Board—Specific authority under Section 486-40 G. C. to appoint secretary—Power to make necessary rules and regulations—Secretary is employe—Board has power to fix term of employment. ....	409
State Employes Retirement Board—State employe member elected for term of two years—Continues to hold office until first county employe member is elected and qualified—See amended Section 486-37 G. C., effective April 17, 1938. ....	453
BOARD OF CONTROL—	
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed. ....	328
BOARD, COUNTY COMMISSIONERS—	
County commissioners, board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity. ....	2359
Dog and kennel fund—Board of county commissioners—Under Section 5652-7a G. C. where insufficient money to pay expenses and claims—Mandatory duty to fix license fees—Allocation—Conclusive. ....	2393
BOARD OF EDUCATION—SEE EDUCATION, BOARD OF—	
BOARD OF HEALTH—	
Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance. ....	2305
Milk Sanitation Code—Public Health Service—Standard Milk Ordinance And Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District. ....	2300
BOARD OF TRUSTEES OF PUBLIC AFFAIRS—	
Incompatible office—Member village board of education—Member board of trustees of public affairs of village. ....	1302
BOND—	
Amended Senate Bill 462, Sections 2 and 4—Notes or bonds issued—General obligations of the issuing political subdivision—May be sold at private or public sale if not sold for less than par and accrued interest. ....	1551
Board of education—Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by Section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund. ....	2323
Contract—Board of education and bus driver for transportation school children—Personal service contract—Cannot be assigned, without consent board of education—Responsibility, sureties on bond—Assignor—Assignee—Status where breach of contract. ....	678

	<i>Page</i>
BOND—Continued.	
Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authorities—Type of trust funds that may be invested.....	1069
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under Section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281
Sanitary District Funds—Uniform Depository Act—"Public Moneys of the State"—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds.	901
State Bridge Commission—Bridge Commission of any county or city—Where only revenues pledged—Bonds do not meet qualifications enumerated in Section 2296-15a G. C.—Ineligible as security for deposit of public moneys. ....	1298
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c (E) (4) G. C.—Interpretation words and phrases—"At any one time"—Had in employment "three or more individuals at any one time"—"Purely governmental functions"—"Master of his own time and efforts"—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds. ....	514

#### HIGHWAYS, DIRECTOR OF

##### BOND:

Alphabetically listed

Eugene H. Adams, \$5,000.00, Resident District Deputy Director, highways, Pike County .....	444
Charles Ash, \$5,000.00, Acting Resident Division Deputy Director in Division No. 1, Department of Highways. ....	2273
Ivan R. Ault, \$5,000.00, Deputy Director, Bureau of Maintenance, Department of Highways. ....	2207
Ivan R. Ault, \$10,000.00—Acting Director—Director Department of Highways. ....	2207
F. O. Biehm, \$5,000.00, covering term of office as resident district deputy director of highways in Adams and Brown Counties. ....	589
Charles Bonfield, \$5,000.00, Resident Division Deputy Director in Division No. 8, State Department of Highways. ....	2186
Walter A. Burg, \$5,000.00, Resident District Deputy Director, highways.	2208
Charles J. Costigan, \$5,000.00, Resident District Deputy Director of Highways, Summit County. ....	833
G. M. Gergart, \$5,000.00, Acting Resident Division Deputy Director in Division No. 10, State Department of Highways.....	2186
Xenophon G. Hassenplug, \$5,000.00, Assistant to Director of Highways from October 1 to November 15, 1938, and thereafter as Deputy Director, Bureau of Maintenance .....	2168
T. J. Kauer, \$5,000.00, Acting Resident Division Deputy Director of Highways. ....	2272
H. A. Keller, \$5,000.00, Acting Resident Division Deputy Director in Division No. 3, Department of Highways. ....	2271
Herbert R. Krebs, \$5,000.00, Resident District Deputy Director of Highways in Marion County. ....	645

HIGHWAYS, DIRECTOR OF—Concluded.	Page
BOND—Concluded.	
Lyle B. McBride, \$5,000.00, Acting Resident Division Deputy Director in Division No. 4, State Department of Highways. ....	2185
H. P. Mason, \$5,000.00, Acting Resident Deputy Director in Division No. 5, Department of Highways. ....	2273
George H. Miner, \$5,000.00, Resident District Deputy Director of Highways, Medina County. ....	666
Joseph M. Morrissey, \$5,000.00, Acting Division Engineer, Department of Highways. ....	2332
Archie E. Ranney, \$10,000.00, Acting Assistant Director and Chief Engineer, Department of Highways, from November 16 to November 30, 1938, and thereafter as Assistant Director and Chief Engineer. ....	2168
J. W. Reppel, \$5,000.00, Acting Resident Division Deputy Director, Division No. 9, Department of Highways. ....	2167
Oscar Schilling, \$5,000.00, Acting Resident Division Deputy Director in Division No. 7, Department of Highways. ....	2272
Frank A. Smoger, \$5,000.00, Acting Resident Division Deputy Director of Highways, Division No. 11. ....	2208
J. K. Terry, \$5,000.00, Acting Resident Division Deputy Director in Division No. 2, State Department of Highways. ....	2185
Leonard J. Ucker, \$2,500.00, Assistant Secretary, Department of Highways. ....	1459
Boyd V. Wright, \$5,000.00, Resident District Deputy Director of Highways, Hocking County. ....	973
BOND—SEE APPENDIX	
BOOK—	
Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself A Fair Start," etc. ....	2413
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. ....	2556
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office. ....	390
Interpretation of Section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law. ....	258
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds. ....	2495



	<i>Page</i>
BOOK—Concluded.	
Textbooks—Superintendent county school district or city school district— Where publishing company forwards new textbook—Sale—Book company— No violation of Sections 7718 or 12876 G. C. for school officials to retain money received from sale. ....	2401
Textbook—Workbook—Board of education—Both types may be adopted— Proviso—Copies filed in office, Superintendent of Public Instruction— Incumbent to furnish books free to pupils—Custodian—Keeper of records See Section 7713 G. C. ....	2547
BREEDING—	
Dogs — Breeding — Kennel — Hobby — Advertising — Application, Sections 5652-1, 5652-1a G. C. ....	1286
BRIDGE—	
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under Section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part— Uniforms. ....	1373
State Bridge Commission—Has authority to expend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1939, reversed in part. ....	2432
BRIDGE COMMISSION, STATE-COUNTY OR CITY—	
State Bridge Commission—Bridge Commission of any county or city— Where only revenues pledged—Bonds do not meet qualifications enumer- ated in Section 2296-15a G. C.—Ineligible as security for deposit of public moneys. ....	1298
BUCKEYE SHERIFFS' ASSOCIATION—	
Prosecuting Attorney—Membership dues in private organization—Sheriffs' Association—May not be paid from funds allowed under Section 3004 G. C.—See opinion 2959, September 13, 1938. ....	382
BUDGET—	
School district—State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget. ....	481
BUDGET COMMISSION—	
Levy outside ten mill limitation—If authorized by law—Budget Commis- sion under Section 5625-23 G. C. must approve—Cannot refuse to approve or modify. ....	559
BUDGET COMMISSIONER—	
Compatible-incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939. ....	2320

	<i>Page</i>
<b>BUILDER—</b>	
Mortgage—Corporation organized to service second mortgage loans— Homes—Contractor, builder—Service charge—Undisclosed principal— Not trust company under Sections 710-150 et seq. G. C.—Not of public nature. ....	2466
<b>BUILDING—</b>	
County commissioners—Expressly authorized to purchase by installment payments a building necessary for any purposes stated in Section 2433 G. C.—No authority to issue non-interest bearing notes and execute and deliver a mortgage as security. ....	1078
Dog pound—Money for construction should be taken from general fund not dog and kennel fund. ....	1321
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to municipality part of county building—Power of city to lease building. ....	299
Plumbing work—Licensed plumbers—County building—Where municipal- ity enforces ordinance for licensees—Contractor, status.....	1155
Section 3698 G. C.—Municipality—May lease municipal buildings owned by city and not needed for municipal purposes—Building shall be in actual existence—Leasing must be in conformity with Section 3699 G. C.	1028
<b>BUILDING CODE, OHIO STATE—</b>	
Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 Na- tional Electric Code—See Section 12600-35 G. C. ....	2224
<b>BUILDING AND LOAN—</b>	
Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain de- positories prohibited from investing in bonds or other obligations of local housing authorities—Type of trust funds that may be invested.....	1069
Unemployment Compensation Act—Status employes in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—"Purely governmental func- tions." .....	100
<b>BUILDING AND LOAN ASSOCIATIONS OF OHIO, SUPERINTENDENT—     SEE—STATE—</b>	
<b>BURIAL</b>	
of a soldier or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority—Article I, section 8, clause 15, Federal Constitution .....	1367
<b>BUS—</b>	
Contract—Board of education and bus driver for transportation school children—Personal service contract—Cannot be assigned, without con- sent board of education—Responsibility, sureties on bond—Assignor— Assignee—Status where breach of contract .....	678

	<i>Page</i>
<b>CAMERA—</b>	
Prosecuting Attorney—Fund created by section 3004 G. C. designated for his use and expense not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies—Status camera, police siren, finger print record, high powered rifle.....	364
<b>CANAL LANDS—</b>	
Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims .....	728
<b>CANAL LANDS—SEE APPENDIX—</b>	
<b>CANCEL—</b>	
Certificate of title—Improperly issued—Cancellation—Registrar of Motor Vehicles—Not authorized to delegate to clerks of courts power conferred on him by section 6290-7 G. C. ....	1117
County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132
<b>CAR—</b>	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894
<b>CARD—</b>	
Cooperative trade association—Membership card—Right to purchase certain described merchandise—Not "security"—Application of sections 10185, 10186, 8624-2(2) and 8624-3 (8) G. C. ....	1206
<b>CASES—</b>	
Common Pleas Court Judge—May not certify case to Juvenile Court unless Juvenile Court Judge consents to certification .....	957
<b>CELEBRATION—</b>	
150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money—General, public, educational purpose—See opinion 2274, April 12, 1938, opinions Attorney General, page 778 .....	691
150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished—See opinion 2199, March 31, 1938, opinions Attorney General, page 691.....	778
<b>CEMETERY—</b>	
Burying grounds—Township trustees—Positive duty to enclose cemetery with a fence—Section 3453 G. C. ....	1492
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C. ....	1908

CEMETERY—Concluded.	<i>Page</i>	
Compatible and incompatible office—Township clerk compatible with clerk Union Cemetery Board .....	124	
CERTIFICATE—		
Age and schooling certificate—Where minor works about parents' farm —Under section 7765 G. C. such work does not require such certificate— Type of work that requires such certificate—When minor may be excused from school attendance .....	58	
Common Pleas Court Judge—May not certify case to Juvenile Court unless Juvenile Court Judge consents to certification .....	957	
Probate Court—Certificate of transfer—Property of grantee or grantees —Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record .....	275	
CERTIFICATE OF AMENDMENT—SEE ARTICLES OF INCORPORATION		
CERTIFICATES OF INDEBTEDNESS—		
RE-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281	
CERTIFICATE OF TITLE—		
County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132	
CHARITABLE ORGANIZATION—Ohio Sales Tax—Religious or charita- ble organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale— See section 5546-2 (7) G. C.—Open competition .....		2368
CHARITY—		
Taxes and taxation—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq. G. C. ....	1288	
CHARTER—		
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money —General, public, educational purpose—See opinion 2274, April 12, 1938....	691	
Council, City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code .....	599	
CHARTER CITY—		
Bureau of Inspection and Supervision of Public Offices—Under Article XVIII, Section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Depart- mental head of city liable for defalcation of subordinate.....	716	

	<i>Page</i>
CHARTER CITY—Concluded.	
Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed .....	328
Language “any other public office or employment” in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county.....	1461
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus .....	2263
Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board.....	339
Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer’s Office was absent from his post and money stolen—Liability—Findings .....	370
Public Employes Retirement System—Employee—Membership compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938 .....	961
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen’s Pension Fund—Status of prior service credit—Status of county employe—City much pay into said system “normal contribution” and “deficiency contribution”—See opinion 2411, May 7, 1938 .....	986
CHATTEL MORTGAGE—	
Chattel mortgage companies—Not required to secure dealer’s license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C.—Each case subject to factual determination—Status sales in continuous succession .....	1107
County recorder—Must maintain direct and indirect record—See section 8562 G. C. ....	527
CHAUFFEUR—	
Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur’s and operator’s licenses—Information Reason for suspension or revocation of license may not be furnished—No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished. ....	2463
CHIEF OF POLICE—	
Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief.....	869
CHILD—	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938 .....	1525

CHILD—Concluded.	<i>Page</i>
Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance .....	2305
Common Pleas Court Judge—May not certify case to Juvenile Court unless Juvenile Court Judge consents to certification.....	957
Compatible office—Assistant Clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part.....	2484
Compatible-incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939. ....	2320
Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury .....	1607
Department of Public Welfare—When able to do so must accept child committed by Juvenile Court—Status transportation to home of child's legal settlement—See section 1639-34 G. C. ....	932
Dependent children—Grant of aid—When child moves from one county to another—Obligation to pay immediately assumed by county where child resides .....	1770
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C. ....	208
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 and 3100 G. C. ....	222
Juvenile Court—Judge—County Commissioners have mandatory duty to purchase or lease detention home, where judge so recommends—Delinquent child may be committed to such home—See Opinion No. 2804, August 6, 1938 .....	1515
Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge .....	316
Juvenile Court—Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See sections 1639-35 and 1635-16 G. C. ....	2217
CHILD WELFARE BOARD—	
Accounts for services or materials—Salaries—Authority county commissioners—Investigations—Status and duty of county auditor .....	1312
CIGARETTES—	
Taxes and taxation—Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law provisions available .....	843

	<i>Page</i>
<b>CINCINNATI—</b>	
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938 .....	986
<b>CITIZENSHIP—</b>	
Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberally construed—Retroactive status—Probation .....	1565
<b>CITY—SEE MUNICIPALITY—</b>	
<b>CITY HEALTH DISTRICT—</b>	
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty .....	2433
<b>CITY SCHOOL DISTRICT—</b>	
Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication of books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc. ....	2413
<b>CITY SOLICITOR—</b>	
Board of education—Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund. ....	2323
<b>CIVIL SERVICE—</b>	
Civil service law—State of Ohio—Department of Highways—Positions—Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employee—Civil service—Pension system—Status moneys contributed .....	648
Oath—Who may administer—Employee not authorized—Tax Commission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton County, Ohio....	161
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions .....	1801
Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief.....	869
Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when re-examined and fit to return to performance of duties .....	1690

CIVIL SERVICE—Concluded.	<i>Page</i>
The Unemployment Compensation Commission—United States Civil Service Commission—Examination—Five point preference—25% credit allowed for war service—Civil Service Commission of Ohio shall allow such credit .....	2532
CLAIM—	
Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's Office was absent from his post and money stolen—Liability—Findings .....	370
Child Welfare Board—Accounts for services or materials—Salaries—Authority county commissioners—Investigations—Status and duty of county auditor .....	1312
Council City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code .....	599
Tax Commission of Ohio—Bureau of Motor Vehicles—Motor vehicle fuel—Where used in stationery power unit—Mechanical contrivance—Operation of motor vehicle upon highways—Requirements as to details in application for claims for fuel tax refund.....	1226
CLASSIFIED OCCUPATION—	
Section 1345-1 (g) G. C.—“Average weekly wages”—Individual in employment—Refers to amount of remuneration, not to weekly unit of remuneration—Classified occupation—Intermittent employment—Unemployment compensation—Re-employment—Status as to benefits.....	575
CLASSIFIED SERVICE—	
Civil service law—State of Ohio—Department of Highways—Positions—Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
State Employees Retirement Board—Must enforce compulsory retirement—End of year, 1937—Employee, seventy years of age or over—Exception—Classified service, exceptional qualifications—Approval of application by head of department or institution—Continuance in service one year....	33
CLERK—	
Compatible and incompatible office—Township clerk compatible with clerk Union Cemetery Board .....	124
Oath—Who may administer—Employee not authorized—Tax Commission of Ohio has no authority to appoint civil service employee agent to administer oath on tax returns—County auditor, Hamilton County, Ohio.....	161
Offices compatible and incompatible—Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform duties both offices—If prosecutor candidate for elective office—Exceptions—May not serve as clerk, county board of elections .....	440
Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners—Public health nurses, clerks—See section 1261-39 G. C.—Certificate—Salaries regular employees local health district.....	9



	<i>Page</i>
CLERK, ASSISTANT—	
Compatible office—Assistant clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part .....	2484
CLERK OF COUNCIL—	
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable .....	281
CLERK, COURT—SEE COURT, CLERK OF COURTS—	
CLEVELAND—	
Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc. ....	2413
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed .....	323
Council, City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code .....	599
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. ....	2293
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds .....	2495
CLOTHING—	
Bureau of Support—Department of Public Welfare—May recognize average monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance....	1382
CLUBS—	
Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers' association, church or W. P. A. clubs or groups .....	2404
COAL LAND—	
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure .....	149

CODE—	<i>Page</i>
Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 National Electric Code—See section 12600-35 G. C. ....	2224
Milk Sanitation Code—Public health service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District .....	2300
 COLLECTION—	
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281
 COLLEGE—	
School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—“College” as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act .....	425
Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words “public moneys” used in section 2296-1 G. C.—Banks—Power to pledge assets.....	1661
 COLLEGE—SEE STATE—UNIVERSITY—	
 COMMERCIAL PURPOSE—	
Farm truck—Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm—Commercial purposes—Commercial fertilizer—Transportation—Farm use—75% of farm use of truck must be for farm or farms owned, controlled or operated by licensee.....	999
 COMMON PLEAS JUDGE—SEE COURT—	
 COMPATIBLE AND INCOMPATIBLE OFFICE—	
Architect—Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards.....	1851
Charter city—Language “any other public office or employment” in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county..	1461
Compatible Office—Assistant clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part .....	2484
Deputy of Probate Court—Appraiser’s fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours .....	1623

	<i>Page</i>
COMPATIBLE AND INCOMPATIBLE OFFICE—Concluded.	
Incompatible offices—Member village board of education—Member board of trustees of public affairs of village.....	1302
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section .....	775
Offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939.....	2320
Office compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions .....	1801
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. ....	2293
Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform duties both offices—If prosecutor candidate for elective office—Exceptions—May not serve as clerk, county board of elections .....	440
Township clerk compatible with clerk Union Cemetery Board.....	124
Unemployment Relief Study Commission—Membership an office—Purview, Constitution, Article IV, Section 14—May not be held by judge, common pleas court—See Amended Senate Bill 478 .....	1995
When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner.....	304
COMPENSATION—	
Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not delegated to one judge—When county auditor may refuse to draw warrant....	821
State banks—Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1935—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act .....	1350
Vacancy—County commissioner—Deceased—Successor must be elected at next election—Fills vacancy and holds office for unexpired term—Should receive annual compensation provided for in section 3001 G. C. ....	628
COMPETITION—	
Ohio Sales Tax—Religious or charitable organization—County Fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale—See section 5546-2 (7) G. C.—Open competition .....	2368

<b>COMPULSORY EDUCATION—</b>		<i>Page</i>
Compulsory education law—Attendance officer—Board of education— School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. ....		2488
<b>COMPULSORY RETIREMENT—</b>		
State Employes Retirement Board—Must enforce compulsory retirement —End of year, 1937—Employes, seventy years of age or over—Excep- tion—Classified service, exceptional qualifications—Approval of appli- cation by head of department or institution—Continuance in service one year .....		33
<b>CONFLICT OF LAW—</b>		
Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association— Fines and penalties—Conflict of law .....		258
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law .....		246
<b>CONSERVANCY DISTRICT—</b>		
Public Employes Retirement System—Conservancy employe, health em- ploye, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe mem- ber of public employes retirement board.....		1002
Public Employes Retirement System—Employe Mahoning Valley Sanitary District not eligible for membership—Separate and distinct political sub- division .....		982
<b>CONSTABLE—</b>		
Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not del- egated to one judge—When county auditor may refuse to draw warrant....		821
Where person committed misdemeanor in township and fled across town- ship line—Constable without authority to pursue and arrest such person —Peace officer .....		234
<b>CONSUMERS—</b>		
Taxes and taxation—Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law pro- visions available .....		843
<b>CONTRACT—</b>		
Architect—Member of Public Institutional Building Authority Board— May be employed as architect in Department of Adjutant General or De- partment of Public Works—May continue in private practice—Proviso as to public contracts or awards .....		1851
Board of education—Bus driver for transportation school children—Per- sonal service contract—Cannot be assigned, without consent board of education—Responsibility, sureties on bond—Assignor—Assignee—Status where breach of contract. ....		678

	<i>Page</i>
CONTRACT—Concluded.	
Board of education—No authority to enter into contract of group insurance for employes—Teachers—School board .....	1021
County commissioners, board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity .....	2359
County ditches—Not public property under provisions of section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contract not “public”—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense.....	744
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer’s office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 and 3100 G. C.....	222
Member board of education—Where employe of corporation such company cannot submit sealed bids for contracts to furnish supplies to board—See sections 4757 and 12910, General Code .....	1596
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Teachers positions in public schools—No vested rights for any time after expiration of period covering appointments—Board of education has authority to resolve not to appoint or reappoint teacher sixty-five years of age—Status of existing, unexpired contract .....	1589
Township trustee—Where his firm contracted to furnish supplies to county prior to his service as township trustee—No violation of section 12911 G. C. even though delivery of supplies continues.....	1204
Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property .....	507
CONTRACTOR—	
Mortgage—Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature .....	2466
Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employe—Civil service—Pension system—Status moneys contributed .....	648
Ohio retail sales tax—Roofing contractor—Where he purchases unit oil burner from Ohio manufacturer and uses it in his business, such unit oil burner is subject to Ohio retail sales tax—Section 5546-2 G. C. ....	1074

CONTRACTOR—Concluded.	<i>Page</i>
Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status.....	1155
CONTRIBUTION—	
Ohio Unemployment Compensation Act—Application for refund—Limitations—Not later than one year—When contribution becomes due.....	1744
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938.....	986
CONTROLLING BOARD	
Any department of state government—No authority to initiate transfers of money from one appropriation to another—Absence of request for transfer—Limitations to grant or deny request—Amended Senate Bill 369 .....	1879
CONVENTION—	
County commissioners—Cannot authorize payment from public funds—Expenses for representative to attend Highway Conference and Exposition—American Road Builders' Association.....	84
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
COOPERATIVE TRADE ASSOCIATION—	
Membership card—Right to purchase certain described merchandise—Not "security"—Application of sections 10185, 10186, 8624-2(2) and 8624-3 (8) G. C. ....	1206
CORPORATE LIMITS—	
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390
Municipal water works—Where supply derived from stone quarry less than twenty miles beyond corporate limits—Power to protect water supply from pollution—Overrules Opinion Attorney General, 1927, Volume 2, page 914 .....	2187
CORPORATION—	
Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped.—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property .....	507
May not be incorporated under provisions of section 10185, General Code, to distribute merchandise to members for resale—Corporation organized to purchase merchandise and distribute same to members to save money in purchase of merchandise is corporation for profit and should be incorporated—Section 8623-4, General Code .....	1537

CORPORATION—Concluded.		<i>Page</i>
Member board of education—Where employe of corporation such company cannot submit sealed bids for contracts to furnish supplies to board— See sections 4757 and 12910, General Code .....		1596
Mortgage—Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature .....		2466
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. ....		2293
COSMETOLOGY—		
Beauty parlor—School of Cosmetology—General requirements—Licensee—Manager's license—Operator of licensed beauty parlor.....		226
COST—		
Department of Highways—Interpretation and application of phrases "total estimated cost of operation" and "estimated to cost"—When another agency furnished labor, materials and equipment on projects over which state highway department has no direct control—Status—Section 1197 G. C. ....		1672
Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C., provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item.....		2355
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus.....		2263
Registrar of Motor Vehicles—Unsatisfied judgment—Judgment debtor—Judgment creditor—Costs—Valid order of revocation—Vacated, modified or reversed as provided by sections 6298-14, 6298-17, 6298-18, 6298-19 G. C. ....		2443
COUNCIL—		
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed.....		328
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board.....		339
Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's Office was absent from his post and money stolen—Liability—Findings .....		370
Council, City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code .....		599
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty .....		2433

	<i>Page</i>
COUNCIL—Concluded.	
Works Progress Administration Projects—County commissioners and vil- lages authorized to sponsor sidewalk, street and storm sewer improve- ments—If villages pay any part of cost—Action must be by ordinance and usual legislative steps .....	1292
COUNSEL, SPECIAL—	
Attorney General—Moneys collected by special counsel—Payable into depos- itory “trust fund”—Requisition may be made against such “trust fund” to pay special counsel fees.....	641
COUNTY—	
Bureau of Support—Department of Public Welfare—May recognize av- erage monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance.....	1382
Charter City—Language “any other public office or employment” in sec- tion 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county .....	1461
County board of education—Map, diagram or survey—Location, county school districts—Years 1938-1939—Interpretation sections 7600-1 to 7600-8, inclusive, G. C. ....	2295
County ditches—Not public property under provisions of section 3493 G. C. —County has proprietary interest when it contributed to construction— When ditch supervisor is agent of benefited land owners—Contract not “public”—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense.....	744
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer’s office to depository bank—Contract to indemnify treasurer against loss by theft, embezzle- ment or otherwise .....	1894
County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132
Dependent children—Grant of aid—When child moves from one county to another—Obligation to pay immediately assumed by county where child resides .....	1770
District Tuberculosis Hospital—Trustee who is a surgeon—May be em- ployed elsewhere, including counties of legal settlement of indigent pa- tients—Compensation .....	1339
Fees—County auditors—Acting as deputy registrars—Motor vehicles—Fee shall be paid into county treasury—General county funds—Section 2983 G. C. ....	1175
Local government fund—Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of state— Depository—See section 5546-19 G. C. ....	1100
Moral obligation—No authority or right vested in state or any political sub- division to pay—Exception, two-thirds vote of members of General As- sembly—Power of Bureau of Inspection and Supervision of Public Of- fices to inspect accounts, etc., to make findings against members of gov- erning body and recipient of benefits—Citations—Authority to maintain action .....	2471



COUNTY—Concluded.	<i>Page</i>
Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C.....	1767
Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices .....	834
Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status.....	1155
Public Employes Retirement System—Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board.....	1002
Relief—Amended Senate Bill 465—Recipient must establish three years' residence in state and ninety days in county regardless of prior status—Where subdivisions furnish relief from own funds under section 3476 G. C. legal settlement determined under sections 3477 and 3479 G. C.	1454
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938 .....	986
State Employes Retirement Board—State employe member elected for term of two years—Continues to hold office until first county employe member is elected and qualified—See amended section 486-37 G. C., effective April 17, 1938. ....	453
Township trustee—Where his firm contracted to furnish supplies to county prior to his service as township trustee—No violation of section 12911 G. C. even though delivery of supplies continues .....	1204
 COUNTY AGRICULTURAL SOCIETY—	
When empowered to appropriate funds for payment of preexisting indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings.....	1645
 COUNTY AUDITOR—	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C. ....	596
Child Welfare Board—Accounts for services or materials—Salaries—Authority county commissioners—Investigations—Status and duty of county auditor .....	1312
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed .....	1684
County commissioners—Bound by section 5625-38 G. C.—Cannot restrict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual not month to month measure.....	373

COUNTY AUDITOR—Concluded.	<i>Page</i>
Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not delegated to one judge—When county auditor may refuse to draw warrant .....	821
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure .....	149
Dog—Registration and fee—When section 5652 G. C. authorizes county auditor to assess penalty—Failure to apply for registration .....	168
List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all .....	1949
Oath—Who may administer—Employe not authorized—Tax Commission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton county, Ohio....	161
Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record.....	275
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty .....	2433
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor does not have such authority—Legal representative shall file proper application for release of property .....	1220
Taxes and taxation—Where failure to file with probate court application to determine inheritance tax—Limitations—Jurisdiction of probate judge—Fees—Finding and determination certified to county auditor.....	87
Uniform Depository Act—Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor—No authority to pay such funds to public depository.....	549
 COUNTY BOARD OF ELECTIONS—	
Members—Election expenses—Paid from county treasury, same manner as other expenses—Not chargeable to board of election. ....	2568
Offices compatible and incompatible—Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform duties both offices—If prosecutor candidate for elective office—Exceptions—May not serve as clerk, county board of elections.....	440

	<i>Page</i>
COUNTY BUDGET COMMISSIONER—	
Compatible office—Assistant Clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part .....	2484
Compatible-incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939 .....	2320
COUNTY CHILD WELFARE BOARD—	
Compatible office—Assistant clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part.....	2484
Compatible-incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939 .....	2320
COUNTY COMMISSIONERS—	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938 .....	1525
Bound by section 5625-38 G. C.—Cannot restrict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual, not month to month measure.....	373
Cannot authorize payment from public funds—Expenses for representative to attend Highway Conference and Exposition—American Road Builders' Association.....	84
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished --See opinion 2199, March 31, 1938, opinions Attorney General, page 691..	773
Child Welfare Board—Accounts for services or materials—Salaries—Authority county commissioners—Investigations—Status and duty of county auditor.....	1312
Compatible office—Assistant clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part.....	2484
County commissioners, board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity .....	2359
County ditches—Not public property under provision of section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contracts not "public"—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense.....	744

COUNTY COMMISSIONERS—Concluded.	<i>Page</i>
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C.....	208
Dog and kennel fund—Board of county commissioners—Under section 5652-7a G. C. where insufficient money to pay expenses and claims—Mandatory to fix license fees—Allocation—Conclusive.....	2393
Dog and kennel fund—Recovery may be made in any years for cost of administering law, with reference to license, in excess of 50% per annum—County commissioners—Not authorized to contract with any private society or organization for entire administration of law.....	1234
Expressly authorized to purchase by installment payments a building necessary for any purposes stated in section 2433 G. C.—No authority to issue non-interest bearing notes and execute and deliver a mortgage as security	1078
Have authority to allow claim for damages to owner of sheep injured or killed by dogs—Notice of injury or loss must be given within forty-eight hours after discovered.....	1508
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to municipality part of county building—Power of city to lease building.....	299
Juvenile Court—Judge—County commissioners have mandatory duty to purchase or lease detention home, where judge so recommends—Delinquent child may be committed to such home—See Opinion No. 2804, August 6, 1938.....	1515
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C.....	2293
Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures—Status—Salary—Expenditures of certifying agent—Employee—Surplus commodities—Amended Senate Bill 465.....	2063
State Board of Housing—Section 1078-30 G. C.—Mandatory duty of designated boards, officers and county commissioners to appoint members of Metropolitan Housing Authority.....	1514
Vacancy—County commissioner—Deceased—Successor must be elected at next election—Fills vacancy and holds office for unexpired term—Should receive annual compensation provided for in section 3001 G. C. ....	628
Works Progress Administration Projects—County commissioners and villages authorized to sponsor sidewalk, street and storm sewer improvements—If villages pay any part of cost—Action must be by ordinance and usual legislative steps.....	1292

COUNTY FAIR—

Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale—See section 5546-2 (7) G. C.—Open competition. ....	2368
---	------

COUNTY FUNDS—

See funds

	<i>Page</i>
<b>COUNTY LIBRARY—</b>	
Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law.....	258
<b>COUNTY RECORDER—</b>	
Chattel mortgage—County recorder—Must maintain direct and indirect record—See section 8562 G. C.....	527
<b>COUNTY SCHOOL DISTRICT—</b>	
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed.....	1684
<b>COUNTY SCHOOL DISTRICT, SUPERINTENDENT—</b>	
Textbooks—Superintendent county school district or city school district—Where publishing company forwards new textbook—Sale—Book company—No violation of sections 7718 or 12876 G. C. for school officials to retain money received from sale.....	2401
<b>COUNTY TREASURER—</b>	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise.....	1894
Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390
Vacancy—Office county treasurer—Person appointed to fill same—Holds office until successor elected and qualified—Vacancy—Office of sheriff—Appointee holds for unexpired term of predecessor and until successor elected and qualified.....	694
<b>COUNTY TREASURY—</b>	
County board of election—Members—Election expenses—Paid from county treasury, same manner as other expenses—Not chargeable to board of election .....	2568
Fees—County auditors—Acting as deputy registrars—Motor vehicles—Fec shall be paid into county treasury—General county funds—Section 2983 G. C.....	1175
<b>COUNTY WELFARE BOARD—</b>	
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C.....	208
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 and 3100 G. C.....	222

COURSE OF STUDY—	<i>Page</i>
Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities.....	2334
 COURT—	
Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not delegated to one judge—When county auditor may refuse to draw warrant	821
 CLERKS OF COURT—	
Certificate of title—Improperly issued—Cancellation—Registrar of Motor Vehicles not authorized to delegate to clerks of courts power conferred on him by section 6290-7 G. C.....	1117
County-owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132
 CLERK, MUNICIPAL COURT—	
Interpretation section 1579-1065a G. C. and section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law.....	258
 COMMON PLEAS COURT—	
Common Pleas Court Judge—May not certify case to Juvenile Court unless Juvenile Court Judge consents to certification.....	957
Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C. provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item.....	2355
Juvenile Court—Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See sections 1639-35 and 1635-16 G. C.....	2217
Minor—Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C. ....	2315
Ohio Unemployment Compensation Act—Application for refund—Limitations—Not later than one year—When contribution becomes due.....	1744
Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberal construction—Retroactive status—Probation.....	1565
Unemployment Relief Study Commission—Membership an office—Purview, Constitution, Article IV, Section 14—May not be held by judge, common pleas court—See Amended Senate Bill 478.....	1995
 COMMON PLEAS JUDGE—	
Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not delegated to one judge—When county auditor may refuse to draw warrant .....	821

## COURT—Continued

Page

## JUDGE—

- Registrar of Motor Vehicles—Financial Responsibility Law—Drivers' License Law—Sections 6298-1, 6296-1 et seq. G. C.—No authority to restore driver's license suspended or revoked by trial judge—Where court under section 6296-17 G. C. suspends or revokes license—Such court may not later modify, change or restore such license..... 285

## JUVENILE COURT —

- Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938..... 1525
- Common Pleas Court Judge—May not certify case to Juvenile Court unless Juvenile Court Judge consents to certification..... 957
- Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury..... 1607
- Department of Public Welfare—When able to do so, must accept child committed by Juvenile Court—Status transportation to home of child's legal settlement—See section 1639-34 G. C. .... 932
- Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 and 3100 G. C..... 222
- Judge—County commissioners have mandatory duty to purchase or lease detention home, where judge so recommends—Delinquent child may be committed to such home—See opinion No. 2804, August 6, 1938..... 1515
- Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge ..... 316
- Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See sections 1639-35 and 1635-16 G. C..... 2217
- Minor—Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C..... 2315

## MUNICIPAL COURT—

- Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C. provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item..... 2355
- Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law..... 258

COURT—Concluded.	<i>Page</i>
MUNICIPAL COURT—Concluded.	
Justice of the Peace—Jurisdiction—Exceptions enumerated in section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county-wide jurisdiction—State Highway Patrolman—Authorized representative of state department .....	131
Municipal Court Judge—Not required by section 4213 G. C. to pay into city treasury fees received for performance of marriage ceremonies—Jurisdiction—Beyond municipal limits.....	2311
POLICE COURT—	
Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C. provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item.....	2355
PROBATE COURT—	
Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record.....	275
Deputy of Probate Court—Appraiser's fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours .....	1623
Fee—Inheritance tax procedure—Finding—Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208, overruled where inconsistent herewith .....	1093
Taxes and taxation—Where failure to file with probate court application to determine inheritance tax—Limitations—Jurisdiction of probate judge—Fees—Finding and determination certified to county auditor.....	87
CREDIT—	
Municipalities prohibited from entering into contract with The Electric Home and Farm Authority of Washington, D. C.—Financial credit—Dealers may not sell products upon deferred payment plan through municipality acting as a collection agency—Article VIII, section 6, Constitution of Ohio.....	1486
Taxes—Owing to federal government not such "taxes and assessments" contemplated by legislature in enactment of section 5327 G. C.—May be deducted from "accounts receivable" to determine "taxable credits"—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939.....	2481
Unemployment Compensation Commission—United States Civil Service Commission—Examination—Five point preference—25% credit allowed for war service—Civil Service Commission of Ohio shall allow such credit .....	2532
CRIMINAL—	
Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal—Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment .....	1984



	<i>Page</i>
<b>CUSTODIAN—</b>	
Ohio State Public Employes Retirement System—Assistant custodian, member Ohio State Public School Employes Retirement System, when appointed custodian—Compulsory that he become member of Custodians' Pension Fund.....	788
<b>DAMAGES—</b>	
County commissioners—Have authority to allow claim for damages to owner of sheep injured or killed by dogs—Notice of injury or loss must be given within forty-eight hours after discovery.....	1508
Insurance policy—Endorsement—Liability—Bodily injury—Property damage—Premium earned—Status—Section 9589-1 G. C.....	1150
<b>DEAD BODY—</b>	
Burial of a soldier or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority—Article I, Section 8, Clause 15, Federal Constitution.....	1367
<b>DEALER—</b>	
Automobile Dealers' and Salesman's Licensing Act—Finance companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of agent—Certificate of ownership—Direct sales—Casual or isolated sales.....	1935
Chattel mortgage companies—Not required to secure dealers' license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C.—Each case subject to factual determination—Status sales in continuous succession .....	1107
<b>DEBTS—</b>	
Aid for the Aged—Recipient—Debts—Deceased—Claim of Division of Aid for the Aged, preferred—Department of Public Welfare—See sections 1369-7, 10509-121 G. C.....	581
Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners, public health nurses, clerks—See section 1261-39 G. C.—Certificate—Salaries regular employes local health district.....	9
Taxes—Owing to federal government not such "taxes and assessments" contemplated by legislature in enactment of section 5327 G. C.—May be deducted from "accounts receivable" to determine "taxable credits"—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939 .....	2481
<b>DECEASE—</b>	
Aid for the aged—Where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or executor of estate .....	388
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor does not have such authority—Legal representative shall file proper application for release of property.....	1220

DECEASE—Concluded.	<i>Page</i>
Vacancy—County commissioner—Deceased—Successor must be elected at next election—Fills vacancy and holds office for unexpired term—Should receive annual compensation provided for in section 3001 G. C.....	628
DEDUCTION—	
Taxes—Owing to federal government not such “taxes and assessments” contemplated by legislature in enactment of section 5327 G. C.—May be deducted from “accounts receivable” to determine “taxable credits”—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939.....	2481
DEED—	
Approval, abstract of title and warranty deed, certain tracts of land, gift to state of Ohio, Huntington and Wellington Townships, Lorain County, Ohio—Board of control of the Ohio Agricultural Experiment Station—Reverter clause—Forfeiture.....	54
Board of education—Where real property conveyed—Condition subsequent—Premises to be used solely for public school—If abandoned three years or more—Reverter clause—Title reverts—Possession by entry or through court decree of forfeiture and reconveyance.....	15
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty-year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C.....	1908
Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims .....	728
DEED—	
State Property—See Appendix.	
DEFAULT—	
Bureau of Inspection and Supervision of Public Offices—Under Article XVIII, Section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Departmental head of city liable for defalcation of subordinate.....	716
DELEGATE—	
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
DELEGATE DUTIES—	
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See Section 7692 G. C.....	2488

	<i>Page</i>
DELEGATION OF POWER—	
Certificate of title—Improperly issued—Cancellation—Registrar of Motor Vehicles—Not authorized to delegate to clerks of courts power conferred on him by section 6290-7 G. C.....	1117
DELINQUENT LANDS—	
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all.....	1949
DELINQUENT PAYMENT—	
Forfeited land—Sale—Provisions section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Wittmore acts—Land owner under installment plan—Status when delinquent.....	906
DELINQUENT TAX LIST—	
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure .....	149
DENTIST—	
Dentists—Licensed—Section 1323-1 G. C. provides licensed dentists shall register and pay fee before March 1 each year—Failure—Penalty—After notice license suspended without hearing required by section 1326 G. C.....	1422
DENTISTRY—	
State Dental Board—Individuals making investigations or performing other services in administration of laws regulating practice of dentistry—No authority for payment of compensation or expenses—See Opinions Attorney General, 1915, Vol. 1, p. 827.....	1603
DEPENDENT CHILD —	
Dependent children—Grant of aid—When child moves from one county to another—Obligation to pay immediately assumed by county where child resides.....	1770
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C.....	208
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See Sections 3092 and 3100 G. C.....	222
DEPOSITORY—	
Attorney General—Moneys collected by special counsel—Payable into depository "trust fund"—Requisition may be made against such "trust fund" to pay special counsel fees.....	641
Bank—Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age.....	1891

DEPOSITORY—Concluded.	<i>Page</i>
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise.....	1894
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C.....	208
Fees—Extra transcripts students' scholastic records—"Student Fees" and should be paid into state treasury to credit special fund—Section 7986-1 G. C.....	1850
Local government fund—Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of state—Depository—See Section 5546-19 G. C.....	1100
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Metropolitan Housing Authority—Under sections 1078-30 G. C. et seq. funds required to be deposited as provided in Uniform Depository Act—Sections 2296-1 et seq. G. C.....	1085
Sanitary District Funds—Uniform Depository Act—"Public Moneys of the State"—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds.....	901
State Bridge Commission—Bridge Commission of any county or city—Where only revenues pledged—Bonds do not meet qualifications enumerated in section 2296-15a G. C.—Ineligible as security for deposit of public moneys.....	1298
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Uniforms .....	1373
The Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C.....	928
Uniform Depository Act—Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor—No authority to pay such funds to public depository.....	549
Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words "public moneys" used in section 2296-1 G. C.—Banks—Power to pledge assets.....	1661
<b>DEPUTY—</b>	
Charter, City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's office was absent from his post and money stolen—Liability—Findings.....	370

	<i>Page</i>
DEPUTY—Concluded.	
County commissioners—Bound by section 5625-38 G. C.—Cannot restrict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual, not month to month measure.....	373
Deputy of Probate Court—Appraiser's fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours .....	1623
Fees—County auditors—Acting as deputy registrars—Motor vehicles—Fee shall be paid into county treasury—General county funds—Section 2983 G. C. ....	1175
DEPUTY DIRECTORS—	
Civil service law—State of Ohio—Department of Highways—Positions—Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
DETENTION HOME—	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938.....	1525
Juvenile Court—Judge—County commissioners have mandatory duty to purchase or lease detention home, where judge so recommends—Delinquent child may be committed to such home—See opinion No. 2804, August 6, 1938.....	1515
DEVICE—	
Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words "or other device" have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statutes of limitations—Judgment.....	1411
DIAGRAM—	
County board of education—Map, diagram or survey—Location county school districts—Years 1938-1939—Interpretation sections 7600-1 to 7600-8, inclusive, G. C.....	2295
DIRECTOR—	
County Agricultural Society—When empowered to appropriate funds for payment of preexisting indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings.....	1545
DIRECTOR OF BANK—	
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775

	<i>Page</i>
DIRECTORS, DEPUTY—RESIDENT—	
Civil service law—State of Ohio—Department of Highways—Positions—	
Deputy directors, resident division deputy directors and resident district	
deputy directors—Not within classified service.....	2289
DISTRICT—	
Milk Sanitation Code—Public Health Service—Standard Milk Ordinance	
and Code—United States Treasury Department—United States Depart-	
ment of Agriculture—Orders, regulations by board of health—Publication	
in entirety, not by title only—Emergency measures—Immediately effective,	
not required to be published—Powers—City Board of Health—General	
Health District.....	2300
DITCH—	
County ditches—Not public property under provisions of section 3493 G. C.	
—County has proprietary interest when it contributed to construction—	
When ditch supervisor is agent of benefited land owners—Contract not	
“public”—Status when relief workers may be employed—Where cost	
less than \$50.00—Where ditch constructed at private expense.....	744
DIVORCE—	
Juvenile Court—Jurisdiction—Dependent child—Termination—Common	
Pleas Court—Divorce action—Custody, care, support children—Transfer	
of jurisdiction—See sections 1639-35 and 1635-16 G. C. ....	2217
DOG—	
Breeding — Kennel — Hobby — Advertising — Application, sections 5652-1,	
5652-1a G. C. ....	1286
County commissioners—Have authority to allow claim for damages to	
owner of sheep injured or killed by dogs—Notice of injury or loss must	
be given within forty-eight hours after discovered.....	1508
Dog pound—Money for construction should be taken from general fund,	
not dog and kennel fund.....	1321
Registration and fee—When section 5652 G. C. authorizes county auditor	
to assess penalty—Failure to apply for registration.....	168
DOG AND KENNEL FUND—	
Board of county commissioners—Under section 5652-7a G. C. where insuf-	
ficient money to pay expenses and claims—Mandatory duty to fix license	
fees—Allocation—Conclusive .....	2393
Recovery may be made in any years for cost of administering law, with	
reference to license, in excess of 50% per annum—County commission-	
ers—Not authorized to contract with any private society or organization	
for entire administration of law.....	1234
DORMITORY—	
Universities in Ohio—Receiving state aid—Dormitories—Moneys not re-	
quired to be paid into state treasury—Meaning of words “public moneys”	
used in section 2296-1 G. C.—Banks—Power to pledge assets.....	1661
DRAWING ACCOUNT—	
Unemployment Compensation Act—Where partners in limited partnership	
use moneys on a drawing account—Such moneys not wages—Partners	
not employes as term is used in Ohio Unemployment Compensation Act	458

DRIVERS' LICENSE LAW—	<i>Page</i>
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law.....	246
Registrar of Motor Vehicles—Financial Responsibility Law—Drivers' License Law—Sections 6298-1, 6206-1 et seq. G. C.—No authority to restore driver's license suspended or revoked by trial judge—Where court under section 6296-17 G. C. suspends or revokes license—Such court may not later modify, change or restore such license.....	285
DUE PROCESS—	
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus.....	2263
DUES, MEMBERSHIP—	
Prosecuting Attorney—Membership dues in private organization—Sheriffs' Association—May not be paid from funds allowed under section 3004 G. C.—See opinion 2959, September 13, 1938.....	382
EASEMENTS, STATE—	
See appendix.	
EDUCATION—	
Cosmetology—Licensees who retire from practice—Lapsed license—More than three years—Unless able to meet age and educational requirements—Not entitled to examination to restore license.....	2459
EDUCATION, BOARD OF—	
Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund.....	2323
City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities.....	2334
City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc.....	2413
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C.....	2488
Contract—Board of education and bus driver for transportation school children—Personal service contract—Cannot be assigned, without consent board of education—Responsibility, sureties on bond—Assignor—Assignee—Status where breach of contract.....	678
County board of education—Map, diagram or survey—Location county school districts—Years 1938-1939—Interpretation sections 7600-1 to 7600-8, inclusive, G. C.....	2295

EDUCATION—BOARD OF—Continued.	<i>Page</i>
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed .....	1684
Director of Education—Board of Education of school district—State Controlling Board—Where school district high school not classified and conducted to meet required standards—Amount of funds apportioned cannot be distributed unless good and sufficient reason established to classify school .....	467
Incompatible office—Member village board of education—Member board of trustees of public affairs of village.....	1302
Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, playground equipment, etc. ....	2556
Levy outside ten-mill limitation—If authorized by law—Budget Commission under section 5625-23 G. C. must approve—Cannot refuse to approve or modify.....	559
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—Sec O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Member board of education—Where employe of corporation such company cannot submit sealed bids for contracts to furnish supplies to board— See sections 4757 and 12910, General Code.....	1596
No authority to enter into contract of group insurance for employes— Teachers—School board.....	1021
Ohio State Reformatory—Board of education, village—May purchase from —School house furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—"Open market" not created—See sections 7623, 2228-1 G. C.....	2528
Public school fund—Board of education—Notes issued under provisions of House Bill 635 as amended by House Bill 701—Must be paid directly and solely from apportionments received, and no other funds—How interest paid—When violation for non-payment exists.....	638
School district—State Public School Fund—Minimum levy within ten-mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget.....	481
Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty— No authority to serve food to Parent-Teachers Association, church or W. P. A. clubs or groups.....	2404
Teachers' positions in public schools—No vested rights for any time after expiration of period covering appointments—Board of education has authority to resolve not to appoint or reappoint teacher sixty-five years of age—Status of existing, unexpired contract.....	1589
Textbook—Workbook—Board of Education—Both types may be adopted— Proviso—Copies filed in office, Superintendent of Public Instruction— Incumbent to furnish books free to pupils—Custodian—Keeper of records—See section 7713 G. C. ....	2547



	<i>Page</i>
EDUCATION—BOARD OF—Concluded.	
Where real property conveyed—Condition subsequent—Premises to be used solely for public school—If abandoned three years or more—Reverter clause—Title reverts—Possession by entry or through court decree of forfeiture and reconveyance.....	15
EDUCATION, VILLAGE BOARD OF—	
Incompatible office—Member village board of education—Member board of trustees of public affairs of village.....	1302
EDUCATION—	
SCHOOL—	
Age and schooling certificate—Where minor works about parents' farm— Under sections 7765 G. C. such work does not require such certificate— Type of work that requires such certificate—When minor may be excused from school attendance.....	58
Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification— Conditions or requirements, rules and regulations—Privilege of public school attendance.....	2305
Cosmetology—Beauty parlor—School of cosmetology—General requirements—Licensee—Manager's license—Operator of licensed beauty parlor	226
Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—“College” as used in section 7650 G. C.— Employment—Private or parochial schools—Colleges and universities— Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act.....	425
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions.....	1801
State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits .....	1024
Textbooks—Superintendent county school district or city school district— Where publishing company forwards new textbook—Sale—Book company—No violation of sections 7718 or 12876 G. C. for school officials to retain money received from sale.....	2401
Uniform Depository Act—Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor— No authority to pay such funds to public depository.....	549
SCHOOL BUILDING—	
Motor vehicle—Section 12603 G. C.—Lawful speed—School building— Application where grounds not contiguous to public street, road or highway .....	1248

EDUCATION—Concluded.	<i>Page</i>
SCHOOL DISTRICT—	
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds.....	2495
ELECTION—	
County board of election—Members—Election expenses—Paid from county treasury, same manner as other expenses—Not chargeable to board of election .....	2568
ELECTION OFFICIALS—	
Public Employes Retirement System—Membership—Board authorized to exempt from compulsory membership where work is of casual nature—Precinct election officials—Individuals of a class—Board may grant or refuse application.....	2251
ELECTIVE OFFICE—	
Offices compatible and incompatible—Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform duties both offices—If prosecutor candidate for elective office—Exceptions—May not serve as clerk, county board of elections.....	440
ELECTRIC CODE, NATIONAL—	
Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 National Electric Code—See section 12600-35 G. C.....	2224
ELECTRIC HOME AND FARM AUTHORITY OF WASHINGTON, D. C., THE—	
Municipalities prohibited from entering into contract with The Electric Home and Farm Authority of Washington, D. C.—Financial credit—Dealers may not sell products upon deferred payment plan through municipality acting as a collection agency—Article VIII, section 6, Constitution of Ohio.....	1486
ELECTRICITY—	
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed.....	328
Municipalities prohibited from entering into contract with The Electric Home and Farm Authority of Washington, D. C.—Financial credit—Dealers may not sell products upon deferred payment plan through municipality acting as a collection agency—Article VIII, section 6, Constitution of Ohio.....	1486

	<i>Page</i>
ELECTRICITY—Concluded.	
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus.....	2263
EMERGENCY—	
Milk Sanitation Code—Public Health Service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District.....	2300
Municipal Waterworks Fund—Surplus money transfers, authorized and valid—Amended Senate Bill 408—Emergency—Flood Relief.....	239
EMPLOYER—EMPLOYEE—	
Board of education—No authority to enter into contract of group insurance for employes—Teachers—School board.....	1021
Charter, City—Language “any other public office or employment” in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county....	1461
Charter, City—Ordinance—Power to create Industrial Peace Board—May continue board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of board.....	339
Charter, City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's office was absent from his post and money stolen—Liability—Findings.....	370
Cosmetology—Operator, individual, lessee, owner or manager of beauty parlor—Status as to license—Section 1082-16 G. C.....	1179
County commissioners—Bound by section 5625-38 G. C.—Cannot restrict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual, not month to month measure.....	373
County ditches—Not public property under provisions of section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contract not “public”—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense.....	744
Employe—Police Department—Fire Department—Municipality—Status as to membership in Public Employes' Retirement System—Firemen's Indemnity Fund—Application of section 486-33c G. C.....	1331
Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq., General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare .....	1559
Library—Where not maintained by public funds—Employes do not come within provisions of Public Employes' Retirement System.....	1594
Member board of education—Where employe of corporation such company cannot submit sealed bids for contracts to furnish supplies to board—See sections 4757 and 12910, General Code.....	1596

EMPLOYER—EMPLOYEE—Concluded.	<i>Page</i>
Municipality—Interpretation section 17-3, G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employee—Civil service—Pension system—Status moneys contributed.....	648
Oath—Who may administer—Employee not authorized—Tax Commission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton County, Ohio.....	161
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions .....	1801
Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief....	869
Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t, G. C.....	1767
Ohio Unemployment Compensation Act—Application for refund—Limitations—Not later than one year—When contribution becomes due.....	1744
Ohio Unemployment Compensation Act—Section 1345-1 (g), G. C.—“Average weekly wages”—Individual in employment—Refers to amount of remuneration, not to weekly unit of remuneration—Classified occupation—Intermittent employment—Unemployment compensation—Re-employment—Status as to benefits.....	575
Police Department—Fire Department—Municipality—Status as to membership in Public Employees’ Retirement System—Firemen’s Indemnity Fund—Application of section 486-33c, G. C.....	1331
Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners—Public health nurses, clerks—See section 1261-39, G. C.—Certificate—Salaries regular employes local health district.....	9
 EMPLOYES RETIREMENT SYSTEM, PUBLIC—	
Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board	1002
Employe—Membership compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938, Opinions Attorney General, page 986.....	961
Employes Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County Auditor must follow provisions of section 1261-40, G. C., pro rata share—Mandatory duty.....	2433
Employe Mahoning Valley Sanitary District not eligible for membership—Separate and distinct political subdivision.....	982
Membership—Board authorized to exempt from compulsory membership where work of casual nature—Precinct election officials—Individuals of a class—Board may grant or refuse application.....	2251
Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures—Status—Salary—Expenditures of certifying agent—Employes—Surplus commodities—Amendned Senate Bill 465.....	2063

EMPLOYES RETIREMENT SYSTEM, PUBLIC—Concluded.		<i>Page</i>
School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5), G. C.—“College” as used in section 7650, G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act.....	425	425
State banks—Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1935—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act.....	1350	1350
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs’ badges—Public Utilities Commission under section 1084-13, G. C., has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Uniforms .....	1373	1373
State Bridge Commission—Has authority to expend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1939, reversed in part.....	2432	2432
 EMPLOYES RETIREMENT BOARD, STATE—		
Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen’s Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system “normal contribution” and “deficiency contribution”—See opinion 2411, May 7, 1938.....	986	986
Must enforce compulsory retirement—End of year, 1937—Employes, seventy years of age or over—Exception—Classified service, exceptional qualifications—Approval of application by head of department or institution—Continuance in service one year.....	33	33
Specific authority under section 486-40, G. C., to appoint secretary—Power to make necessary rules and regulations—Secretary is employe—Board has power to fix term of employment.....	409	409
State employe member elected for term of two years—Continues to hold office until first county employe member is elected and qualified—See amended section 486-37, G. C., effective April 17, 1938.....	453	453
State Public Employes Retirement System—Assistant custodian, member Ohio State Public School Employes Retirement System, when appointed custodian—Compulsory that he become member of Custodians’ Pension Fund .....	788	788
State Teachers Retirement System—State Employes Retirement System—Definition word “employe”—Status as to pension where employe is part-time teacher—Part-time employe—Not entitled to membership in each system—Application of section 486-32, G. C.....	36	36
Where member of system, aged seventy years, filed with board “application for continuation in active service, past compulsory retirement age”—Head of department or institution who approved same cannot obtain permission from board to withdraw such approval.....	358	358

EMPLOYMENT—	<i>Page</i>
UNEMPLOYMENT COMPENSATION ACT—	
Employer—Employee—Sections 1345-1 (b), 1345-1c (E) (4), G. C.—Interpretation words and phrases—“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds.....	514
Status employe in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—“Purely governmental functions”.....	100
Where partners in limited partnership use moneys on a drawing account—Such moneys not wages—Partners not employes as term is used in Ohio Unemployment Compensation Act.....	458
EMPLOYMENT—	
Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices.....	834
ENACTMENT—	
Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters’ 1923 National Electric Code—See section 12600-35, G. C.....	2224
ENDORSEMENT—	
Aid for the aged—Recipient—No vested interest in amount stated in any particular warrant where he is payee until warrant endorsed by recipient.	1613
ENROLLMENT—	
Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance.....	2305
ENTERTAINMENT—	
The Muskingum Watershed Conservancy District—Expenses—Entertainment—Trips—Public officials—Private organizations—Cannot be taken from public funds of district.....	1181
ENUMERATION—	
Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance.....	2305
EQUIPMENT—	
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc.....	2556

	<i>Page</i>
<b>EQUIPMENT—Concluded.</b>	
Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property.....	507
Prosecuting Attorney—Fund created by section 3004, G. C., designated for his use and expense not otherwise provided for—"Equipment and supplies" under section 2419, G. C., for use of sheriff and deputies—Status camera, police siren, fingerprint record, high-powered rifle.....	364
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax.....	687
<b>ESTATE—</b>	
Aid for the aged—Where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or executor of estate.....	388
<b>EXAMINATION—</b>	
Bureau of Inspection and Supervision of Public Offices—Under Article XVIII, Section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Departmental head of city liable for defalcation of subordinate.....	716
Cosmetology—Licensees who retire from practice—Lapsed license—More than three years—Unless able to meet age and educational requirements—Not entitled to examination to restore license.....	2459
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law.....	246
The Unemployment Compensation Commission—United States Civil Service Commission—Examination—Five-point preference—25% credit allowed for war service—Civil Service Commission of Ohio shall allow such credit.....	2532
<b>EXCISE TAX—</b>	
State banks—Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1935—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act.....	1350
<b>EXECUTOR—</b>	
Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778, G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record.....	275
<b>EXEMPTION—</b>	
Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as "casual and isolated" sale—See section 5546-2 (7), G. C.—Open competition .....	2368
Public Employes Retirement System—Employee—Membership compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938 .....	961

EXPENDITURE—

Page

Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures — Status — Salary — Expenditures of certifying agent — Employes—Surplus commodities—Amended Senate Bill 465..... 2063

School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds..... 2495

EXPENSE—

Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004, G. C..... 596

Board of education—Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by section 4761, G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund ..... 2323

County board of election—Members—Election expenses—Paid from county treasury, same manner as other expenses—Not chargeable to board of election ..... 2568

County commissioners—Cannot authorize payment from public funds—Expenses for representative to attend Highway Conference and Exposition —American Road Builders' Association ..... 84

County ditches—Not public property under provisions of section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contract not "public"—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense. 744

Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury ..... 1607

Dog and kennel fund—Board of county commissioners—Under section 5652-7a G. C. where insufficient money to pay expenses and claims —Mandatory duty to fix license fees—Allocation—Conclusive..... 2393

Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge ..... 316

The Muskingum Watershed Conservancy District—Expenses—Entertainment—Trips—Public officials—Private organizations—Cannot be taken from public funds of district ..... 1181



	<i>Page</i>
EXPENSE—Concluded.	
Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices .....	834
Prosecuting Attorney—Expenses attending meetings of Prosecutors' Association may be paid from funds provided by section 3004 G. C.—Such funds cannot be used for attending State Bar Association Meetings—O. A. G. February 23, 1938, No. 1966, approved and followed.....	1740
Prosecuting Attorney—Membership dues in private organization—Sheriff's Association—May not be paid from funds allowed under section 3004 G. C.—See opinion 2959, September 13, 1938 .....	382
Racing Commission—Section 1079-2 G. C. authorizes members allowance of "actual and necessary traveling expenses"—Department of Finance—Function, accounting and auditing—No power to refuse approval of voucher unless expenditure illegal.....	806
School district—State Public School Fund—Minimum levy within ton mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget.....	481
State Dental Board—Individuals making investigations or performing other services in administration of laws regulating practice of dentistry—No authority for payment of compensation or expenses—See Opinions of Attorney General, 1915, Vol. 1, p. 827.....	1603
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
Unemployment Compensation Act—Where partners in limited partnership use moneys on a drawing account—Such moneys not wages—Partners not employes as term is used in Ohio Unemployment Compensation Act.	458
Unemployment Relief Study Commission—Members—Traveling expenses Not limited to four dollars per day where necessary to incur expenses in excess of such amount—Appropriation—Amended Senate Bill No. 478....	2033
 EXPERT WITNESS—	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C. ....	596
 FACULTY—	
School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—"College" as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty —Unemployment Compensation Act .....	425
 FRANK H. FAGAN, 1900 EUCLID AVENUE, CLEVELAND, OHIO—	
Initiative petition—Proposed Constitutional Amendment—Certification of summary—The Ohio State Recovery Pension Act—Thirty-One Dollar recovery pension warrants per week to be issued to a registered, qualified elector, fifty years old and older, not employed or an employer receiving less than thirty dollars per week from other sources.....	1726

FAIR—	<i>Page</i>
Ohio Sales Tax—Religious or charitable organization—County fair—Sales —Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale—See section 5546-2 (7) G. C.— Open competition .....	2368
FAIR GROUNDS—	
County Agricultural Society—When empowered to appropriate funds for payment of pre-existing indebtedness where suspension imminent— Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings .....	1645
FARM—	
Age and schooling certificate—Where minor works about parents’ farm —Under section 7765 G. C. such work does not require such certificate —Type of work that requires such certificate—When minor may be ex- cused from school attendance .....	58
FARM TRUCK—	
Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm— Commercial purposes—Commercial fertilizer—Transportation—Farm use —75% of farm use of truck must be for farm or farms owned, con- trolled or operated by licensee .....	999
JOHN T. FARRELL, 34 South Princeton Ave., Columbus, Ohio—	
Initiative Petition—Proposal to amend Article XII, section 2, Constitu- tion—Taxes and taxation—Heads of families—Property owned and occu- pied having value less than \$5,000.00.....	311
FEDERAL FUNDS—	
Appropriation—House Bill 837—Federal funds—Old Age Pension—Sepa- rate and additional to appropriation of state funds—Administration cost.	1867
FEDERAL RE-EMPLOYMENT SERVICE—	
Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employ- ment offices .....	834
FEDERAL RESERVE SYSTEM—	
State banks—Members of Federal Reserve System—Not subject to Un- employment Compensation Act for period December 21 to December 31, 1935—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act.....	1350
Unemployment Compensation Act—Status employe in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—“Purely governmental functions”.....	100
FEDERAL—SEE UNITED STATES—	
FEE—	
Attorney General—Moneys collected by special counsel—Payable into de- pository “trust” fund—Requisition may be made against such “trust fund” to pay special counsel fees .....	641

	<i>Page</i>
FEE—Concluded.	
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. ....	2556
County Agricultural Society—When empowered to appropriate funds for payment of pre-existing indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings .....	1645
County auditors—Acting as deputy registrars—Motor Vehicles—Fee shall be paid into county treasury—General county funds—Section 2983 G. C.	1175
County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132
Deputy of Probate Court—Appraiser's fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours .....	1623
Dog—Registration and fee—When section 5652 G. C. authorizes county auditor to assess penalty—Failure to apply for registration.....	168
Extra transcripts students' scholastic records—"Student Fees" and should be paid into state treasury to credit special fund—Section 7986-1 G. C....	1850
Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C., provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item.....	2355
Municipal Court Judge—Not required by section 4213 G. C. to pay into city treasury fees received for performance of marriage ceremonies—Jurisdiction—Beyond municipal limits .....	2311
Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record.....	275
Probate Judge—Fee—Inheritance tax procedure—Finding—Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208 overruled where inconsistent herewith .....	1093
Taxes and taxation—Where failure to file with probate court application to determine inheritance tax—Limitations—Jurisdiction of probate judge—Fees—Finding and determination certified to county auditor.....	87
 FELONY—	
Minor—Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C. ....	2315
 FENCE—	
Cemetery—Burying grounds—Township trustees—Positive duty to enclose cemetery with a fence—Section 3453 G. C. ....	1492

FILE—

Page

Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record..... 275

FILLING STATION—

Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as “real estate” or “land”—See section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—Such leasehold realty..... 2349

FINDING—

Bureau of Inspection and Supervision of Public Offices—Under Article XVIII, Section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Departmental head of city liable for defalcation of subordinate ..... 716

Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer’s Office was absent from his post and money stolen—Liability—Findings ..... 370

Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property ..... 507

Moral obligation—No authority or right vested in state or any political subdivisions to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action ..... 2471

Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus ..... 2263

Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner ..... 304

Probate Judge—Fee—Inheritance tax procedure—Finding—Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208 overruled where inconsistent herewith ..... 1093

FINE—	<i>Page</i>
Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law .....	258
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employee, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds .....	2495
FINGERPRINT—	
Prosecuting Attorney—Fund created by section 3004 G. C. designated for his use and expense not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies—Status camera, police siren, finger print record, high powered rifle.....	364
FIRE DEPARTMENT—	
Employee—Police Department—Fire Department—Municipality—Status as to membership in Public Employes' Retirement System—Firemen's Indemnity Fund—Application of section 486-33c, G. C. ....	1331
FIREMEN—	
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938.....	986
FIREMEN'S INDEMNITY FUND—	
Employee—Police Department—Fire Department—Municipality—Status as to membership in Public Employes' Retirement System—Firemen's Indemnity Fund—Application of section 486-33c, G. C. ....	1331
FIREMEN'S PENSION FUND—	
Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Public Employes Retirement System—Employee—Membership compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938 .....	961
FLOOD—	
Municipal Waterworks Fund—Surplus money transfers, authorized and valid—Amended Senate Bill 408—Emergency—Flood Relief .....	239

FOOD—	Page
Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, or organizations, faculty—No authority to serve food to parent teachers association, church or W.P.A. clubs or groups.....	2404
Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale—See section 5546-2 (7) G. C.—Open competition .....	2368
FORECLOSURE—	
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all .....	1949
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure .....	149
FOREIGN JURISDICTION—	
Constable—Where person committed misdemeanor in township and fled across township line—Constable without authority to pursue and arrest such person—Peace officer .....	234
FOREIGN RESIDENT—	
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor does not have such authority—Legal representative shall file proper application for release of property .....	1220
FOREIGN STATE—	
Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury .....	1607
Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge .....	316
Taxes and taxation—Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law provisions available .....	843
FORFEIT—	
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390

FORFEITED LAND—	<i>Page</i>
Sale—Provisions section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent .....	906
FORFEITURE—	
Approval, abstract of title and warranty deed, certain tracts of land, gift to state of Ohio, Huntington and Wellington Townships, Lorain County, Ohio—Board of control of The Ohio Agricultural Experiment Station—Reverter clause—Forfeiture .....	54
Board of education—Where real property conveyed—Condition subsequent—Premises to be used solely for public school—If abandoned three years or more—Reverter clause—Title reverts—Possession by entry or through court decree of forfeiture and reconveyance .....	15
FORGERY—	
Aid for the aged—Recipient—No vested interest in amount stated in any particular warrant where he is payee until warrant endorsed by recipient.	1613
Aid for the aged—Where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or executor of estate .....	388
FORM—	
Approval, proposed modified form of agreement for removal of buildings from right of way, together with form 20 agreement for removal of buildings—To be substituted .....	199
FRAUD—	
Racing Commission—Section 1079-2 G. C. authorizes members allowance of “actual and necessary traveling expenses”—Department of Finance—Function, accounting and auditing—No power to refuse approval of voucher unless expenditure illegal .....	806
FUEL TAX—	
Tax Commission of Ohio—Bureau of Motor Vehicles—Motor vehicle fuel—Where used in stationery power unit—Mechanical contrivance—Operation of motor vehicle upon highways—Requirements as to details in application for claims for fuel tax refund.....	1226
“FULL TIME”—	
Licensed Funeral Director—Section 1335-6a G. C. not construed to require “full time” supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties.....	2398
FUND—	
Aid for the aged—Recipient—No vested interest in amount stated in any particular warrant where he is payee until warrant endorsed by recipient.	1613
Appropriation—House Bill 837—Federal funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost .....	1867

FUND—Continued	<i>Page</i>
Attorney General—Moneys collected by special counsel—Payable into depository "trust fund"—Requisition may be made against such "trust fund" to pay special counsel fees .....	641
Bank—Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age .....	1891
Board of education—Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund.....	2323
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc.....	2556
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money—General, public, educational purpose—See opinion 2274, April 12, 1938, Opinions Attorney General, page 778.....	691
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished—See opinion 2199, March 31, 1938, Opinions Attorney General, page 691.	778
Controlling Board—Any department of state government—No authority to initiate transfers of money from one appropriation to another—Absence of request for transfer—Limitations to grant or deny request—Amended Senate Bill 369 .....	1879
County Agricultural Society—When empowered to appropriate funds for payment of pre-existing indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings .....	1645
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed.....	1681
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C. ....	208
Director of Education—Board of education of school district—State Controlling Board—Where school district high school not classified and conducted to meet required standards—Amount of funds apportioned cannot be distributed unless good and sufficient reason established to classify school .....	467



FUND—Continued.	<i>Page</i>
Dog and kennel fund—Board of county commissioners—Under section 5652-7a G. C. where insufficient money to pay expenses and claims—Mandatory duty to fix license fees—Allocation—Conclusive .....	2393
Dog and kennel fund—Recovery may be made in any years for cost of administering law, with reference to license, in excess of 50% per annum—County commissioners—Not authorized to contract with any private society or organization for entire administration of law.....	1234
Dog pound—Money for construction should be taken from general fund not dog and kennel fund.....	1321
Fees—County auditors—Acting as deputy registrars—Motor vehicles—Fee shall be paid into county treasury—General county funds—Section 2983 G. C. ....	1175
Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authorities—Type of trust funds that may be invested.....	1069
Library—Where not maintained by public funds—Employes do not come within provisions of Public Employes Retirement System.....	1594
Local government fund—Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of state—Depository—See section 5546-19 G. C. ....	1100
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Metropolitan Housing Authority—Under sections 1078 et seq. G. C. funds required to be deposited as provided in Uniform Depository Act—Sections 2296-1 et seq. G. C. ....	1085
Municipal Waterworks Fund—Surplus money transfers, authorized and valid—Amended Senate Bill 408—Emergency—Flood Relief.....	239
Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employee—Civil service—Pension system—Status moneys contributed .....	648
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus .....	2263
The Muskingum Watershed Conservancy District—Expenses—Entertainment—Trips—Public officials—Private organizations—Cannot be taken from public funds of district .....	1181
Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when re-examined and fit to return to performance of duties .....	1690

FUND—Continued.	<i>Page</i>
Prosecuting Attorney—Expense attending meetings of Prosecutors' Association may be paid from funds provided by section 3004 G. C.—Such funds cannot be used for attending State Bar Association Meetings—O. A. G. February 23, 1938, No. 1966, approved and followed.....	1740
Prosecuting Attorney—Fund created by section 3004 G. C. designated for his use and expenses not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies—Status camera, police siren, finger print record, high powered rifle.....	364
Prosecuting Attorney—Membership dues in private Organization—Sheriffs' Association—May not be paid from funds allowed under section 3004 G. C.—See opinion 2959, September 13, 1938 .....	382
Public Employes Retirement System—Employee—Membership compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938 .....	961
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty.....	2433
Public school fund—Board of education—Notes issued under provisions of House Bill 635 as amended by House Bill 701—Must be paid directly and solely from apportionments received and no other funds—How interest paid—When violation for non-payment exists.....	638
Sanitary District Funds—Uniform Depository Act—"Public Moneys of the State"—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds.....	901
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employee, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds .....	2495
School district—State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget .....	481
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Uniforms .....	1373
State Bridge Commission—Has authority to spend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1939, reversed in part .....	2432

	<i>Page</i>
FUND—Concluded.	
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938.....	986
State Public Employes Retirement System—Assistant custodian, member Ohio State Public School Employes Retirement System, when appointed custodian—Compulsory that he become member of Custodians' Pension Fund .....	788
State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget .....	481
Taxes and taxation—Municipalities—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions—Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus water-works funds .....	1475
Uniform Depository Act—Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor—No authority to pay such funds to public repository.....	549
FUNERAL HOMES—	
Licensed Funeral Director—Section 1335-6a G. C. not construed to require "full time" supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties.....	2398
GAME—	
Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words "or other device" have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statutes of limitations—Judgment .....	1411
GENERAL ASSEMBLY—SEE STATE—LEGISLATURE—	
GENERAL HEALTH DISTRICT—	
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty.....	2433
GENERAL WELFARE LEAGUE OF OHIO, CLEVELAND, OHIO—	
Initiative petition—Proposed Constitutional Amendment—Certification of summary—The Ohio State Retirement Life Payments Act—At least thirty One Dollar warrants—Weekly issuance to each qualified elector fifty-seven years of age not employer or employed.....	1731

GIFT—

Page

- Approval, abstract of title and warranty deed, certain tracts of land, gift to state of Ohio, Huntington and Wellington Townships, Logan County, Ohio—Board of control of The Ohio Agricultural Experiment Station—Reverter clause—Forfeiture ..... 54
- Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. .... 2556

GOVERNMENTAL FUNCTION—

- State Employes Retirement Board—Specific authority under section 486-40 G. C. to appoint secretary—Power to make necessary rules and regulations—Secretary is employe—Board has power to fix term of employment ..... 409
- Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c (E) (4) G. C.—Interpretation words and phrases—“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds ..... 514
- Unemployment Compensation Act—Status employes in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—“Purely governmental functions.” 100

GOVERNOR—

- Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal—Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment ..... 1984

GRANTEE—

- Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record..... 275

GUARDIAN—

- Taxes and taxation—World War Veteran—Where he purchases real estate or other property from proceeds of disability compensation or insurance awarded to veterans—Such property not exempt from taxes..... 334

GUARDS—

- Department of Public Welfare—Interpretation Amended House Bill 829 Section 3 and Amended Senate Bill 369—Ohio State Penitentiary Personal Service A-1 Salaries—Guards—Salaries—Appropriation—Supplementary—Amount may be used for purpose of appropriation item..... 1832

	<i>Page</i>
<b>HAMILTON COUNTY—</b>	
Oath—Who may administer—Employe not authorized—Tax Commission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton County, Ohio.....	161
<b>HANDBOOK —</b>	
Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities.....	2334
<b>HEALTH—</b>	
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. ....	2488
Milk Sanitation Code—Public health service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District .....	2300
Public Employes Retirement System—Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board .....	1002
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty .....	2433
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
<b>HEALTH DISTRICT—</b>	
Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners—Public health nurses, clerks—See section 1261-39 G. C.—Certificate—Salaries regular employes local health district.....	9
<b>HEALTH OFFICER—</b>	
Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner .....	304

HIGH SCHOOL—	<i>Page</i>
Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricula and athletic activities .....	2334
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. ....	2556
Director of Education—Board of education of school district—State Controlling Board—Where school district high school not classified and conducted to meet required standards—Amount of funds apportioned cannot be distributed unless good and sufficient reason established to classify school .....	467
HIGHWAY—	
County commissioners—Cannot authorize payment from public funds—Expenses for representative to attend Highway Conference and Exposition—American Road Builders' Association.....	84
County commissioners board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity .....	2359
Director of Public Works—Director of Highways—Abandoned canal lands --Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims .....	728
Interpretation and application of phrases "total estimated cost of operation"—and—"estimated to cost"—When another agency furnishes labor, materials and equipment on project over which state highway department has no direct control—Status—Section 1197 G. C.....	1672
Motor Vehicle—Section 12603 G. C.—Lawful speed—School building—Application where grounds not contiguous to public street, road or highway	1248
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax .....	687
HOME—	
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C. ....	208
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 and 3100 G. C.....	222
Licensed Funeral Director—Section 1335-6a, G. C. not construed to require "full time" supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties.....	2398
Mortgage—Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature	2466

	<i>Page</i>
<b>HOSPITAL—</b>	
District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation .....	1339
<b>HOSPITAL MUTUAL INSURANCE COMPANY, THE OHIO—</b>	
Disapproval, certificate of amendment, articles of incorporation of The Ohio Hospital Mutual Insurance Company—Interpretation of sections 9607-2, 9607-2a, 9445, General Code—See Opinions 2885, August 27, 1938—Opinions Attorney General, page 1643, 3012, September 24, 1938, Opinions Attorney General, page 1810 .....	1563
<b>HOUSE OF REPRESENTATIVES—SEE STATE LEGISLATURE—</b>	
<b>HOUSING AUTHORITY—</b>	
State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authority—Type of trust funds that may be invested.....	1069
<b>ILLEGAL EXPENSE—</b>	
Racing Commission—Section 1079-2 G. C. authorizes members allowance of "actual and necessary traveling expenses"—Department of Finance—Function, accounting and auditing—No power to refuse approval of voucher unless expenditure illegal .....	806
<b>IMPRISONMENT—</b>	
Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal—Fixed term of years—Parols—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment .....	1984
<b>IMPROVEMENTS—</b>	
House Bill 851—Exemption from taxation—Improvements on real property years 1938, 1939 or 1940—No effect on legally permissible classification of property for taxation—If enacted into law would be unconstitutional and a violation of Article XII, section 2 and Article 1, section 2, Constitution of Ohio .....	1261
<b>INCOMPATIBLE—SEE COMPATIBLE AND INCOMPATIBLE OFFICE—</b>	
<b>INDEMNITY—</b>	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894

INDIGENT—

*Page*

Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. 2556

District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation ..... 1339

INDIGENT—SEE RELIEF ALSO—

INDUSTRIAL PEACE BOARD—

Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board..... 339

INDUSTRY—

Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Section 154-45d to 154-45t G. C. .... 1767

INFORMATION—

Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities..... 2334

INHERITANCE TAX—

Probate Judge—Fee—Inheritance tax procedure—Finding—Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208 overruled where inconsistent herewith ..... 1093

Taxes and taxation—Where failure to file with probate court application to determine inheritance tax—Limitations—Jurisdiction of probate judge Fees—Finding and determination certified to county auditor..... 87

INITIATIVE PETITION—SEE PETITION—

INJURY—

Insurance policy—Endorsement—Liability—Bodily injury—Property damage—Premium earned—Status—Section 9589-1 G. C. .... 1150

Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when re-examined and fit to return to performance of duties ..... 1690

INMATE—

Bureau of Support—Department of Public Welfare—May recognize average monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance..... 1382



	<i>Page</i>
<b>INSANITY—</b>	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C. ....	596
<b>INSTALLMENT PLAN—</b>	
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty-year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C. ....	1908
<b>INSTITUTION—</b>	
Minor—Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C. ....	2315
<b>INSURANCE—</b>	
Board of education—No authority to enter into contract of group insurance for employes—Teachers—School board .....	1021
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty-year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C. ....	1908
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894
Insurance policy—Endorsement—Liability—Bodily injury—Property damage—Premium earned—Status—Section 9589-1 G. C. ....	1150
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c (E) (4) G. C.—Interpretation words and phrases—"At any one time"—"Had in employment "three or more individuals at any one time"—"Purely governmental functions"—"Master of his own time and efforts"—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds .....	514
<b>INTEREST—</b>	
Public school fund—Board of education—Notes issued under provisions of House Bill 635 as amended by House Bill 701—Must be paid directly and solely from apportionments received and no other funds—How interest paid—When violation for non-payment exists.....	638
<b>INTERSTATE COMMERCE—</b>	
Taxes and taxation—Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law provisions available .....	843

INVENTORY—

Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. .... 2293

INVESTIGATOR—

Charter city—Language “any other public office or employment” in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county ..... 1461

Child Welfare Board—Accounts for services or materials—Salaries—Authority county commissions—Investigations—Status and duty of county auditor ..... 1312

INVESTMENT—

Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authorities—Type of trust funds that may be invested..... 1069

JUDGE—SEE COURT—

JUDGMENT—

Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words “or other device” have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statute of limitations—Judgment..... 1411

Registrar of Motor Vehicles—Unsatisfied judgment—Judgment debtor—Judgment creditor—Costs—Valid order of revocation—Vacated, modified or reversed as provided by sections 6298-14, 6298-17, 6298-18, 6298-19 G. C. .... 2443

JURISDICTION—

Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance ..... 2305

Constable—Where person committed misdemeanor in township and fled across township line—Constable without authority to pursue and arrest such person—Peace officer ..... 234

Justice of Peace—Jurisdiction—Exceptions enumerated in Section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county-wide jurisdiction—State Highway Patrolman—Authorized representative of state department ..... 131

Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge ..... 316

JURISDICTION—Concluded.	<i>Page</i>
Juvenile Court—Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See Sections 1639-35 and 1635-16 G. C.....	2217
Minor—Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in Section 1639-30 G. C.....	2315
JUROR—	
Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C. provides schedule of fees clerk Police Court should charge—Costs to summon and impanel jury not jury fee—Separate item.....	2355
JUSTICE OF PEACE—	
Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words “or other device” have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statute of limitations—Judgment .....	1411
Jurisdiction—Exceptions enumerated in Section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal Court exercising county-wide jurisdiction—State Highway Patrolman—Authorized representative of state department.....	131
JUVENILE COURT—SEE COURT	
KENNEL—	
Dogs—Breeding—Kennel—Hobby—Advertising—Application, Sections 5652-1, 5652-1a G. C. ....	1286
Dog and kennel fund—Recovery may be made in any years for cost of administering law, with reference to license, in excess of 50% per annum—County commissioners—Not authorized to contract with any private society or organization for entire administration of law.....	1234
GEORGE KUHIDA, 1161 ANDRUS STREET, AKRON, OHIO—	
Initiative petition—Proposal to amend Article XII, Constitution, by adopting and adding new Section 13—To provide graduated license tax upon all chain stores, combinations and enterprises, operating, maintaining or doing business in state of Ohio—Such tax to be distributed to general real estate fund, general public school fund, general old-age pension fund .....	646
LABOR—	
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of board	339

LABOR—Concluded.	<i>Page</i>
County ditches—Not public property under provisions of Section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contract not “public”—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense .....	744
Department of Highways—Interpretation and application of phrases “total estimated cost of operation” and “estimated to cost”—When another agency furnishes labor, materials and equipment on project over which state highway department has no direct control—Status—Section 1197 G. C. ....	1672
Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008, et seq., General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare .....	1559
LABOR—SEE EMPLOYER-EMPLOYEE	
LAKE COUNTY LAW LIBRARY ASSOCIATION—	
Interpretation Section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law .....	258
LAND—	
Forfeited land—Sale—Provisions Section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent.....	906
Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as “real estate” or “land”—See Section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—Such leasehold realty.....	2349
LAND OWNERS—	
County ditches—Not public property under provisions of Section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contract not “public”—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense .....	744
LAND TAX CERTIFICATE—	
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See Section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all .....	1949

LAPSED LICENSE —	<i>Page</i>
Cosmetology—Licensees who retire from practice—Lapsed license— More than three years—Unless able to meet age and educational re- quirements—Not entitled to examination to restore license.....	2459
 LAW LIBRARY—	
Interpretation Section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Associa- tion—Fines and penalties—Conflict of law .....	258
 LEASE—	
Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property .....	507
Cosmetology—Operator, individual, lessee, owner or manager of beauty parlor—Status as to license—Section 1082-16 G. C.....	1179
County Agricultural Society—When empowered to appropriate funds for payment of pre-existing indebtedness where suspension imminent— Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings .....	1645
Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as “real estate” or “land”—See Section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—Such leasehold realty.....	2349
Section 3698 G. C.—Municipality—May lease municipal buildings owned by city and not needed for municipal purposes—Building shall be in actual existence—Leasing must be in conformity with Section 3699 G. C.	1028
 LEASE—SEE APPENDIX	
 LEGAL AGE—	
Bank—Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age .....	1891
 LEGAL PAPERS—	
Board of education—Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by Section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund .....	2323
 LEGAL RESIDENCE—	
Department of Public Welfare—When able to do so must accept child com- mitted by Juvenile Court—Status transportation to home of child’s legal settlement—See Section 1639-34 G. C. ....	932
Relief—Amended Senate Bill 465—Recipient must establish three years’ residence in state and ninety days in county regardless of prior status— Where subdivisions furnish relief from own funds under Section 3476 G. C. legal settlement determined under Sections 3477 and 3479 G. C.....	1454

LEGAL RESIDENCE—Concluded.	<i>Page</i>
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor—Does not have such authority—Legal representative shall file proper application for release of property.....	1220
LEGISLATIVE ENACTMENT—	
Mandatory—When code recognized as standard adopted—Intent to adopt existing code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 National Electric Code—See Section 12600-35 G. C. ....	2224
LEGISLATURE—SEE STATE—	
LESSOR—LESSEE—	
Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as “real estate” or “land”—See Section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—Such leasehold realty.....	2349
LEVY—	
Firemen’s Pension Fund—Levy required by section 4605 G. C. mandatory Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Levy outside ten mill limitation—If authorized by law—Budget Commission under section 5625-23 G. C. must approve—Cannot refuse to approve or modify .....	559
School district—State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget .....	481
LIABILITY—	
Bank—Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age.....	1891
Bureau of Inspection and Supervision of Public Offices—Under Article XVIII, section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Departmental head of city liable for defalcation of subordinate.....	716
Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer’s Office was absent from his post and money stolen—Liability—Findings .....	370
Insurance policy—Endorsement—Liability—Bodily injury—Property damage—Premium earned—Status—Section 9589-1 G. C. ....	1150

## LIBRARY—

Page

County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office.....	390
Interpretation of section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law.....	258
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds.....	2495
Where not maintained by public funds—Employes do not come within provisions of Public Employes Retirement System.....	1594

## LICENSE—

Automobile Dealers' and Salesman's Licensing Act—Finance Companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales.....	1935
Chattel mortgage companies—Not required to secure dealer's license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C. Each case subject to factual determination—Status sales in continuous succession .....	1107
Cosmetology—Beauty parlor—School of cosmetology—General requirements—Licensee—Manager's license—Operator of licensed beauty parlor.....	226
Cosmetology—Licensees who retire from practice—Lapsed license—More than three years—Unless able to meet age and educational requirements—Not entitled to examination to restore license.....	2459
Cosmetology—Operator, individual, lessee, owner or manager of beauty parlor—Status as to license—Section 1082-16 G. C. ....	1179
Dentists—Licensed—Section 1323-1 G. C. provides licensed dentists shall register and pay fee before March 1 each year—Failure—Penalty—After notice license suspended without hearing required by section 1326 G. C. ....	1422
Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury .....	1607
Dog and kennel fund—Board of county commissioners—Under section 5652-7a G. C. where insufficient money to pay expenses and claims—Mandatory duty to fix license fees—Allocation—Conclusive.....	2393

LICENSE—Concluded.	<i>Page</i>
Dog and kennel fund—Recovery may be made in any years for cost of administering law, with reference to license, in excess of 50% per annum—County commissioners—Not authorized to contract with any private society or organization for entire administration of law.....	1234
Farm truck—Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm—Commercial purposes—Commercial fertilizer—Transportation—Farm use—75% of farm use of truck must be for farm or farms owned, controlled or operated by licensee.....	999
Licensed Funeral Director—Section 1335-6a G. C. not construed to require “full time” supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties.....	2398
Motor vehicle—License to operate—Minor—Examination—Drivers’ License Law—Municipality or village may not enact ordinance in conflict with state law .....	246
Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status.....	1155
Registrar of Motor Vehicles—Financial Responsibility Law—Drivers’ License Law—Sections 6298-1, 6206-1 et seq. G. C.—No authority to restore driver’s license suspended or revoked by trial judge—Where court under section 6296-17 G. C. suspends or revokes license—Such court may not later modify, change or restore such license.....	285
Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur’s and operator’s licenses—Information—Reason for suspension or revocation of license may not be furnished—No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished.....	246.3
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax.....	687
 LIEN—	
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all.....	1949
County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure .....	149
 LIMA DISTRICT TUBERCULOSIS HOSPITAL—	
District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation .....	1339



	<i>Page</i>
<b>LIMITATION—</b>	
Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words “or other device” have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statutes of limitations—Judgment.....	1411
County commissioners, board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity .....	2359
Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures—Status—Salary—Expenditures of certifying agent—Employees—Surplus commodities—Amended Senate Bill 465 .....	2063
School district—State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget.....	481
<b>LIMITED PARTNERSHIP—</b>	
Unemployment Compensation Act—Where partners in limited partnership use moneys on a drawing account—Such moneys not wages—Partners not employes as term is used in Ohio Unemployment Compensation Act	458
<b>LIS PENDENS—</b>	
Status, certain title of Toledo Edison Company, lands in Lucas County—See Volumes I and II, Opinions of Attorney General, 1935, pages 641 and 800 .....	1472
<b>LIST—</b>	
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all .....	1949
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, easements, penalties, tax lien—Procedure .....	149
Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur’s and operator’s licenses—Information—Reason for suspension or revocation of license may not be furnished—No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished.....	2463
<b>LOCAL GOVERNMENT FUND—</b>	
Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of state—Depository—See section 5546-18 G. C. ....	1100
<b>LODGING HOUSE—</b>	
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to municipality part of county building—Power of city to lease building.....	299

<b>LONDON PRISON FARM—</b>		<i>Page</i>
Prisoner—Board of Parole—Minimum and maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence.....		1465
 <b>MAHONING VALLEY SANITARY DISTRICT—</b>		
Public Employes Retirement System—Employe Mahoning Valley Sanitary District not eligible for membership—Separate and distinct political subdivision .....		982
Sanitary District Funds—Uniform Depository Act—"Public Moneys of the State"—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds.....		901
 <b>MAINTENANCE—</b>		
Bureau of Support—Department of Public Welfare—May recognize average monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance.....		1382
Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury .....		1607
Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employe—Civil service—Pension system—Status moneys contributed .....		648
Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices .....		834
 <b>MANAGER—</b>		
Cosmetology—Beauty parlor—School of cosmetology—General requirements—Licensee—Manager's license—Operator of licensed beauty parlor		226
 <b>MANDATORY—</b>		
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40—G. C. pro rata share—Mandatory duty.....		2433
 <b>MAP—</b>		
County board of education—Map, diagram or survey—Location county school districts—Years 1938-1939—Interpretation sections 7600-1 to 7600-8, inclusive, G. C. ....		2295
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed.....		1684

	<i>Page</i>
MAP—Concluded.	
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks, or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, Opinions Attorney General, page 2432, reverses in part—Uniforms.....	1373
MARRIAGE—	
Municipal Court Judge—Not required by section 4213 G. C. to pay into city treasury fees received for performance of marriage ceremonies—Jurisdiction—Beyond municipal limits.....	2311
MATERIAL—	
Department of Highways—Interpretation and application of phrases "total estimated cost of operation" and "estimated to cost"—When another agency furnishes labor, materials and equipment on project over which state highway department has no direct control—Status—Section 1197 G. C. ....	1672
MATRON—	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938.....	1525
MEALS—	
Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers association, church or W. P. A. clubs or groups.....	2404
Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as "casual and isolated" sale—See section 5546-2 (7) G. C.—Open competition .....	2368
MECHANICAL CONTRIVANCE—MECHANICS—	
Tax Commission of Ohio—Bureau of Motor Vehicles—Motor vehicle fuel—Where used in stationary power unit—Mechanical contrivance—Operation of motor vehicle upon highways—Requirements as to details in application for claims for fuel tax refund.....	1226
MEDICAL TESTIMONY—	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C.....	596
MEETING—	
Prosecuting Attorney—Expenses attending meetings of Prosecutor's Association may be paid from funds provided by section 3004 G. C.—Such funds cannot be used for attending State Bar Association Meetings—O. A. G. February 23, 1938, No. 1966, approved and followed.....	1740

MEETING—Concluded.	<i>Page</i>
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
MEMBER—	
County board of election—Members—Election expenses—Paid from county treasury, same manner as other expenses—Not chargeable to board of election .....	2568
MEMBERSHIP—	
Public Employes Retirement System—Membership—Board authorized to exempt from compulsory membership where work is of casual nature—Precinct election officials—Individuals of a class—Board may grant or refuse application.....	2251
MERCHANDISE—	
Cooperative trade association—Membership card—Right to purchase certain described merchandise—Not “security”—Application of sections 10185, 10186, 8624-2 (2) and 8624-3 (8) G. C.....	1206
Corporation may not be incorporated under provisions of section 10185, General Code, to distribute merchandise to members for resale—Corporation organized to purchase merchandise and distribute same to members to save money in purchase of merchandise is corporation for profit and should be incorporated—Section 8623-4, General Code.....	1537
State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits	1024
MESSENGER—	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer’s office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1894
METROPOLITAN HOUSING AUTHORITY—	
State Board of Housing—Section 1078-30 G. C.—Mandatory duty of designated boards, officers and county commissioners to appoint members of Metropolitan Housing Authority.....	1514
Taxes and taxation—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq. G. C.....	1288
Under sections 1078-30 G. C. et seq. funds required to be deposited as provided in Uniform Depository Act—Sections 2296-1 et seq. G. C.....	1085
MILITIA, STATE—	
Burial of a soldier or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority—Article I, section 8, clause 15, Federal Constitution.....	1367

	<i>Page</i>
<b>MILK—</b>	
Milk Sanitation Code—Public health service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District.....	2300
<b>MINIMUM AND MAXIMUM SENTENCE—</b>	
Prisoner—Board of Parole—Minimum and maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence.....	1465
<b>MINIMUM WAGE LAW, OHIO—</b>	
Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C. ....	1767
<b>MINOR—</b>	
Age and schooling certificate—Where minor works about parents' farm—Under section 7765 G. C. such work does not require such certificate—Type of work that requires such certificate—When minor may be excused from school attendance .....	58
Bank—Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age .....	1891
Between ages sixteen and twenty-one years—Where act committed would be a felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C. ....	2315
Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance .....	2305
Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq., General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare .....	1559
Juvenile Court—Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See sections 1639-35 and 1635-16 G. C. ....	2217
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law .....	246
<b>MISDEMEANOR—</b>	
Constable—Where person committed misdemeanor in township and fled across township line—Constable without authority to pursue and arrest such person—Peace officer .....	234

	<i>Page</i>
MISDEMEANOR—Concluded.	
Justice of the Peace—Jurisdiction—Exceptions enumerated in section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county wide jurisdiction—State Highway Patrolman—Authorized representative of state department .....	131
MISTAKE—	
Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims .....	728
MONEY—	
Dog pound—Money for construction should be taken from general fund not dog and kennel fund.....	1321
State Bridge Commission—Bridge Commission of any county or city—Where only revenues pledged—Bonds do not meet qualifications enumerated in section 2296-15a G. C.—Ineligible as security for deposit of public moneys .....	1298
Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words “public moneys” used in section 2296-1 G. C.—Banks—Power to pledge assets.....	1661
MORAL OBLIGATION—	
No authority or right vested in state or any political subdivision to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action.....	2471
MORTGAGE—	
Chattel mortgages—County recorder—Must maintain direct and indirect record—See section 8562 G. C. ....	527
Chattel mortgage companies—Not required to secure dealer’s license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C.—Each case subject to factual determination—Status sales in continuous succession .....	1107
Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature.....	2466
County commissioners—Expressly authorized to purchase by installment payments a building necessary for any purposes stated in section 2433 G. C.—No authority to issue non-interest bearing notes and execute and deliver a mortgage as security .....	1078
MOTOR VEHICLE—	
Automobile Dealers’ and Salesman’s Licensing Act—Finance Companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales. ....	1935

	<i>Page</i>
MOTOR VEHICLE—Concluded.	
Certificate of title—Improperly issued—Cancellation—Registrar of Motor Vehicles—Not authorized to delegate to clerks of courts power conferred on him by section 6290-7 G. C. ....	1117
Chattel mortgage companies—Not required to secure dealer's license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C.—Each case subject to factual determination—Status sales in continuous succession .....	1107
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise .....	1891
County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien.....	1132
Farm truck—Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm—Commercial purposes—Commercial fertilizer—Transportation—Farm use—75% of farm use of truck must be for farm or farms owned, controlled or operated by licensee .....	999
License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law.....	246
Operator who fails to comply with provisions of section 12606 G. C. may be charged with failure to stop, give name and address or number of vehicle—When municipal ordinance not law—Words "when required so to do by law" found in sections 6298-1 and 6296-17 G. C. refer to provisions of section 12606 G. C. ....	1441
Registrar of Motor Vehicles—Financial Responsibility Law—Drivers' License Law—Sections 6298-1, 6296-1 et seq. G. C.—No authority to restore driver's license suspended or revoked by trial judge—Where court under section 6296-17 G. C. suspends or revokes license—Such court may not later modify, change or restore such license.....	285
Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur's and operator's licenses—Information—Reason for suspension or revocation of license may not be furnished—No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished.....	2463
Registrar of Motor Vehicles—Unsatisfied judgment—Judgment debtor—Judgment creditor—Costs—Valid order of revocation—Vacated, modified or reversed as provided by sections 6298-14, 6298-17, 6298-18, 6298-19 G. C. ....	2443
Section 12603 G. C.—Lawful speed—School building—Application where grounds not contiguous to public street, road or highway.....	1248
Tax Commission of Ohio—Bureau of Motor Vehicles—Motor vehicle fuel—Where used in stationary power unit—Mechanical contrivance—Operation of motor vehicle upon highways—Requirements as to details in application for claims for fuel tax refund.....	1226
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax.....	687

	<i>Page</i>
<b>MUNICIPAL ADVISORY BOARD—</b>	
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board.....	339
<b>MUNICIPAL EMPLOYEE—</b>	
State Employes Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938.....	986
<b>MUNICIPAL ORDINANCE—</b>	
Motor vehicle—Operator who fails to comply with provisions of section 12606 G. C. may be charged with failure to stop, give name and address or number of vehicle—When municipal ordinance not law—Words "when required so to do by law" found in sections 6298-1 and 6298-17 G. C. refer to provisions of section 12606 G. C. ....	1441
<b>MUNICIPALITY—</b>	
Bureau of Inspection and Supervision of Public Offices—Under Article XVIII, Section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Departmental head of city liable for defalcation of subordinate.....	716
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money—General, public, educational purpose—See opinion 2274, April 12, 1938....	691
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished—See opinion 2199, March 31, 1938, Opinions Attorney General, page 691.	778
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed.....	328
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board.....	339
Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's Office was absent from his post and money stolen—Liability—Findings .....	370
Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property .....	507



## MUNICIPALITY—Continued.

Page

Council, City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code .....	599
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390
Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to municipality part of county building—Power of city to lease building.....	299
Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employee—Civil service—Pension system—Status moneys contributed .....	648
Justice of the Peace—Jurisdiction—Exceptions enumerated in section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county wide jurisdiction—State Highway Patrolman—Authorized representative of state department .....	131
Milk Sanitation Code—Public Health Service—Standard Milk Ordinance And Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District .....	2300
Moral obligation—No authority or right vested in state or any political subdivision to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action .....	2471
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law .....	246
Municipal Waterworks Fund—Surplus money transfers, authorized and valid—Amended Senate Bill 408—Emergency—Flood Relief.....	239
Municipal waterworks—Where supply derived from stone quarry less than twenty miles beyond corporate limits—Power to protect water supply from pollution—Overrules Opinion Attorney General, 1927, Volume 2, page 914 .....	2187
Municipalities prohibited from entering into contract with The Electric Home and Farm Authority of Washington, D. C.—Financial credit—Dealers may not sell products upon deferred payment plan through municipality acting as a collection agency—Article VIII, section 6, Constitution of Ohio .....	1486

MUNICIPALITY—Concluded.

Page

Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus ..... 2263

Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions ..... 1801

Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief.... 869

Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C. .... 1767

Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status ..... 1155

Public Employes Retirement System—Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board..... 1002

Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty..... 2433

School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engravings, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds ..... 2495

Section 3698 G. C.—Municipality—May lease municipal buildings owned by city and not needed for municipal purposes—Building shall be in actual existence—Leasing must be in conformity with section 3699 G. C. .... 1028

Taxes and taxation—Municipalities—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions—Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus water-works funds ..... 1475

Textbooks—Superintendent county school district or city school district—Where publishing company forwards new textbooks—Sale—Book company—No violation of sections 7718 or 12876 G. C. for school officials to retain money received from sale..... 2401

MUSIC—

Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. 2556

	<i>Page</i>
MITCHELL N. NACHMAN, ATTORNEY AT LAW, 402 BROAD THEATRE BUILDING, COLUMBUS, OHIO.	
Petition—Proposal to amend Article 11 Constitution by adding new section 42—To prohibit operation of legalization of wagering or gambling whether pari-mutuel, certificate or cooperative and all other forms of gambling .....	31
NATIONAL BOARD OF FIRE UNDERWRITERS—	
Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 National Electric Code—See section 12600-35 G. C. ....	2224
NATIONAL LABOR RELATIONS BOARD—	
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose— Police regulation—Payment compensation and expenses of Board.....	339
NEGOTIABLE INSTRUMENTS—SEE NOTES—	
NOBLE COUNTY—	
Ohio Sales Tax—Religious or charitable organization—County fair— Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale—See section 5546-2 (7) G. C.— Open competition .....	2368
NORTHWEST TERRITORY—	
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money— General, public, educational purpose—See opinion 2274, April 12, 1938, Opinion Attorney General, page 778 .....	691
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished —See opinion 2199, March 31, 1938, Opinions Attorney General, page 691	778
NOTARY PUBLIC—	
Deputy of Probate Court—Appraiser’s fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours .....	1623
NOTES—	
Amended Senate Bill 462, sections 2 and 4—Notes or bonds issued— General obligations of the issuing political subdivision—May be sold at private or public sale if not sold for less than par and accrued interest....	1551
County commissioners—Expressly authorized to purchase by installment payments a building necessary for any purpose stated in section 2433 G. C.—No authority to issue non-interest bearing notes and execute and deliver a mortgage as security.....	1078

NOTES—Concluded.

Page

Public school fund—Board of education—Notes issued under provisions of House Bill 635 as amended by House Bill 701—Must be paid directly and solely from apportionments received and no other funds—How interest paid—When violation for non-payment exists..... 638

NOTICE—

Forfeited land—Sale—Provisions section 5751 G. C.—Mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent ..... 906

NURSE—

Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. .... 2488  
 Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners—Public health nurses, clerks—See section 1261-39 G. C.—Certificate—Salaries regular employes local health district..... 9  
 Women who served in army or navy of United States—Entitled to soldiers' relief—Section 2934, General Code ..... 1529

OATH—

Who may administer—Employee not authorized—Tax Commission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton County, Ohio..... 161

OBLIGATION, MORAL—

Moral obligation—No authority or right vested in state or any political subdivision to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action ..... 2471

WALTER G. O'DONNELL, 4312 ROCKY RIVER DRIVE, CLEVELAND, OHIO.

Initiative petition—Proposed amendment—To repeal Article VIII, Section 1, Ohio Constitution—Adopt new section—Social insurance—Relief, Public Works, Old Age Pensions—Welfare warrants—\$30.00 per week to qualified and registered elector—Fifty years of age or over..... 1779

OFFICE—

Charter city—Language "any other public office or employment" in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county ..... 1461  
 Compatible office—Assistant Clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part ..... 2484

OFFICE—Continued.	<i>Page</i>
Compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions	1801
Township clerk compatible with clerk Union Cemetery Board.....	124
Compatible—Incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939 .....	2320
Compatible and incompatible—Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform duties both offices—If prosecutor candidate for elective office—Exceptions—May not serve as clerk, county board of elections.....	440
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390
Deputy of Probate Court—Appraiser's fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours .....	1623
Incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. ....	2293
Incompatible office—Member village board of education—Member board of trustees of public affairs of village .....	1302
Kent State University—Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed .....	1429
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Office county treasurer—Person appointed to fill same—Holds office until successor elected and qualified—Vacancy—Office of sheriff—Appointee holds for unexpired term of predecessor and until successor elected and qualified .....	694
Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices .....	834
State Employes Retirement Board—Specific authority under section 486-40 G. C. to appoint secretary—Power to make necessary rules and regulations—Secretary is employe—Board has power to fix term of employment .....	409
Unemployment Relief Study Commission—Membership an office—Purview, Constitution, Article IV, Section 14—May not be held by judge, common pleas court—See Amended Senate Bill 478.....	1995

OFFICE—Concluded.	Page
Vacancy—County commissioner—Deceased—Successor must be elected at next election—Fills vacancy and holds office for unexpired term—Should receive annual compensation provided for in section 3001 G. C.	628
When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner .....	301
<b>OFFICER—</b>	
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. ....	2488
County Agricultural Society—When empowered to appropriate funds for payment of pre-existing indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings .....	1645
State Board of Housing—Section 1078-30 G. C.—Mandatory duty of designated boards, officers and county commissioners to appoint members of Metropolitan Housing Authority.....	1514
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
The Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C. ....	928
<b>OFFICIAL—</b>	
Public Employes Retirement System—Membership—Board authorized to exempt from compulsory membership where work is of casual nature—Precinct election officials—Individuals of a class—Board may grant or refuse application .....	2251
State Employes Retirement Board—Where member of system, aged seventy years, filed with Board “application for continuation in active service, past compulsory retirement age”—Head of Department or Institution who approved same cannot obtain permission from Board to withdraw such approval .....	358
<b>OHIO—SEE STATE—</b>	
<b>OHIO AND ERIE CANAL LANDS—SEE APPENDIX—</b>	
<b>OHIO HOSPITAL MUTUAL INSURANCE COMPANY, THE</b>	
Articles of incorporation—The Ohio Hospital Mutual Insurance Company—Disapproval—See Opinions 2819, August 15, 1938—3012, September 24, 1938 .....	1643
Articles of incorporation, The Ohio Hospital Mutual Insurance Company—See opinions 2819, August 15, 1938, Opinions Attorney General, page 1563—2885, August 27, 1938, page 1643 .....	1810

OHIO HOSPITAL MUTUAL INSURANCE COMPANY, THE— Concluded.	<i>Page</i>
Certificate of amendment, The Ohio Hospital Mutual Insurance Company —Interpretation of Sections 9607-2, 9607-2a, 9445 G. C.—See Opinions 2885, August 27, 1938, Opinions Attorney General, page 1643—3012 Sep- tember 24, 1938, page 1810.....	1563
<b>OIL BURNER—</b>	
Ohio retail sales tax—Roofing contractor—Where he purchases unit oil burner from Ohio manufacturer and uses it in his business, such unit oil burner is subject to Ohio retail sales tax—Section 5546-2 G. C. ....	1074
<b>“OPEN MARKET”—</b>	
Ohio State Reformatory—Board of education, village—May purchase from —School house furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—“Open market” not created—See sections 7623, 2228-1 G. C. ....	2528
<b>OPERATOR—</b>	
Cosmetology—Operator, individual, lessee, owner or manager of beauty parlor—Status as to license—Section 1082-16 G. C. ....	1179
Motor vehicle—Operator who fails to comply with provisions of section 12606 G. C. may be charged with failure to stop, give name and address or number of vehicle—When municipal ordinance not law—Words “when required so to do by law” found in sections 6298-1 and 6298-17 G. C. refer to provisions of section 12606 G. C. ....	1441
Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur's and operator's licenses—Information— Reason for suspension or revocation of license may not be furnished— No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished .....	2463
<b>ORDER—</b>	
Milk Sanitation Code—Public Health Service—Standard Milk Ordinance And Code—United States Treasury Department—United States Depart- ment of Agriculture—Orders, regulations by board of health—Publica- tion in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health —General Health District .....	2300
<b>ORDINANCE—</b>	
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money— General, public, educational purpose—See opinion 2274, April 12, 1938....	691
Council, City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code .....	599
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law .....	246

ORDINANCE—Concluded.

Page

Motor vehicle—Operator who fails to comply with provisions of section 12606 G. C. may be charged with failure to stop, give name and address or number of vehicle—When municipal ordinance not law—Words “when required so to do by law” found in sections 6298-1 and 6298-17 G. C. refer to provisions of section 12606 G. C. .... 1441

Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus ..... 2263

Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status ..... 1155

P. T. A.—

Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers association, church or W. P. A. clubs or groups..... 2404

PAINESVILLE MUNICIPAL COURT—

Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law..... 258

PAMPHLET—

Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities..... 2334

Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as “School Topics,” “Cleveland School Directory,” “Give Yourself a Fair Start,” etc. .... 2413

PARENT—

Age and schooling certificate—Where minor works about parents’ farm—Under section 7765 G. C. such work does not require such certificate—Type of work that requires such certificate—When minor may be excused from school attendance..... 58

PAROCHIAL SCHOOL—

Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. .... 2488

School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—“College” as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act ..... 425



	<i>Page</i>
<b>PAROLE—</b>	
Prisoner—Board of Parole—Minimum and maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence.....	1465
Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal—Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment .....	1984
<b>PARTNERSHIP—</b>	
Unemployment Compensation Act—Where partners in limited partnership use moneys on a drawing account—Such moneys not wages—Partners not employes as term is used in Ohio Unemployment Compensation Act	458
<b>PATIENT—</b>	
District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation .....	1339
<b>PATROLMAN, STATE HIGHWAY—</b>	
Justice of the Peace—Jurisdiction—Exceptions enumerated in section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county wide jurisdiction—State Highway Patrolman—Authorized representative of state department .....	131
<b>PEACE OFFICER—</b>	
Constable—Where person committed misdemeanor in township and fled across township line—Constable without authority to pursue and arrest such person—Peace officer .....	234
<b>PENAL—</b>	
Minor—Between ages sixteen and twenty-one years—Where act committed would be felony if committed by adult—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C. ....	2315
<b>PENALTY—</b>	
Dog—Registration and fee—When section 5652 G. C. authorizes county auditor to assess penalty—Failure to apply for registration.....	168
Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law.....	258

PENALTY—Concluded.

Page

School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds ..... 2495

Taxes and taxation—Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law provisions available ..... 843

PENSION—

Appropriation—House Bill 837—Federal funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost ..... 1867

Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. .... 921

Initiative petition—Proposal to amend article XII, Constitution by adopting and adding new section 13—To provide graduated license tax upon all chain stores, combinations and enterprises, operating, maintaining or doing business in state of Ohio—Such tax to be distributed to general real estate fund, general public school fund, general old age pension fund ..... 646

Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employe—Civil service—Pension system—Status moneys contributed..... 648

Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when reexamined and fit to return to performance of duties ..... 1690

PER DIEM—

Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938..... 1525

PERSONAL PROPERTY—

Taxes and taxation—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq. G. C. .... 1288

	<i>Page</i>
PETITION—	
PROPOSED AMENDMENT—	
Article 11 Constitution by adding new section 42—To prohibit operation of legalization of wagering or gambling whether pari-mutuel, certificate or cooperative and all other forms of gambling.....	31
To repeal Article VIII, Section 1, Ohio Constitution—Adopt new section—Social insurance—Relief, Public Works, Old Age Pensions—Welfare warrants—\$30.00 per week to qualified and registered elector—Fifty years of age or over.....	1779
Article XII, section 2, Constitution—Taxes and taxation—Heads of families—Property owned and occupied having value less than \$5,000.00.....	311
Article XII, section 2, Constitution—Prohibits sales tax—Various types of taxation—Real estate—Personal property—Limitations—Income tax—See opinion No. 2513, May 26, 1938.....	757
Article XII, section 2, Constitution by repealing sections 2 and 8 and substituting new section 2—To prohibit sales tax—Various types of taxation—Real estate, personal property—Limitations—Income tax—Licensing motor vehicles and drivers—See opinion 2251, April 8, 1938 .....	1114
Article XII, by adding a new section 2 and repealing existent sections 2 and 8—in re: excise tax, real estate, personal property, motor vehicles, net incomes .....	1610
Article XII, Constitution by adopting and adding new section 13—To provide graduated license tax upon all chain stores, combinations and enterprises, operating, maintaining or doing business in state of Ohio—Such tax to be distributed to general real estate fund, general public school fund, general old age pension fund .....	646
The Ohio State Recovery Pension Act—Thirty-one Dollars recovery pension warrants per week to be issued to a registered, qualified elector, fifty years old and older, not employed or an employer receiving less than thirty dollars per week from other sources.....	1726
The Ohio State Retirement Life Payments Act—At least Thirty-one Dollar warrants—Weekly issuance to each qualified elector fifty-seven years of age not employer or employed .....	1731
To repeal existing statutes which provide that spirituous liquor in package may be sold and distributed through state liquor control department and state liquor stores, only, and to enact a law to provide such liquors shall be sold at retail by holders of permits D-3, D-3a, D-4, D-5 and D-6	1735
Section 6064-15 G. C.—Permit to sell spirituous liquor and wine—Consumption off premises—Discount—Purchase from Ohio Department of Liquor Control .....	2348
PETTY CASH—	
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fec—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc.	2556

PHEASANTS—

Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words “or other device” have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statutes of limitation—Judgment.... 1411

PHYSICIAN—

Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C..... 2488

District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation ..... 1339

Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner ..... 304

PLUMBER—

Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status..... 1155

POLICE—

Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board..... 339

Employee—Police Department—Fire Department—Municipality—Status as to membership in Public Employees’ Retirement System—Firemen’s Indemnity Fund—Application of section 486-33c, G. C. .... 1331

Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C., provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item..... 2355

Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief..... 869

Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when reexamined and fit to return to performance of duties ..... 1690

State Employees Retirement Board—Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employees Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen’s Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system “normal contribution” and “deficiency contribution”—See opinion 2411, May 7, 1938..... 986

POLICE PENSION FUND—

Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when reexamined and fit to return to performance of duties ..... 1690

	<i>Page</i>
POLICE RELIEF FUND—	
Public Employes Retirement System—Employee—Membership compulsory— Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938, Opinions Attorney General, page 986.....	961
POLICY—	
Insurance policy—Endorsement—Liability—Bodily injury—Property dam- age—Premium earned—Status—Section 9589-1 G. C.....	1150
POLITICAL SUBDIVISION—	
Moral obligation—No authority or right vested in state or any political subdivisions to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to main- tain action .....	2471
Taxes—Owing to federal government not such "taxes and assessments" contemplated by legislature in enactment of section 5327 G. C.—May be deducted from "accounts receivable" to determine "taxable credits"— Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939	2481
POLLUTION—	
Municipal water works—Where supply derived from stone quarry less than twenty miles beyond corporate limits—Power to protect water supply from pollution—Overrules Opinion Attorney General, 1927, Volume 2, page 914 .....	2187
POOR RELIEF—SEE RELIEF—	
POSITION—	
Civil service law—State of Ohio—Department of Highways—Positions— Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief.....	869
POUND, DOG—	
Money for construction should be taken from general fund not dog and kennel fund .....	1321
POWER—SEE AUTHORITY—	
PREFERENCE—	
The Unemployment Compensation Commission—United States Civil Ser- vice Commission—Examination—Five point preference—25% credit allowed for war service—Civil Service Commission of Ohio shall allow such credit .....	2532
PREMIUM—	
Insurance policy—Endorsement—Liability—Bodily injury—Property dam- age—Premium earned—Status—Section 9589-1 G. C.....	1150

PRESIDENT—

Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. .... 2293

PRINTING—

Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities..... 2334

Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc. .... 2413

PRISONER—

Board of Parole—Minimum and maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence..... 1465

Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberal construed—Retroactive status—Probation ..... 1565

Sentenced under section 13744-1 G. C. as habitual criminal—Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment 1984

PRIVATE SALE—

Amended Senate Bill 462, sections 2 and 4—Notes or bonds issued—General obligations of the issuing political subdivision—May be sold at private or public sale if not sold for less than par and accrued interest 1551

PRIVATE SCHOOL—

School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—"College" as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act ..... 425

PROBATE COURT—

PROBATE JUDGE—SEE COURT—

PROBATION—

Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberal construed—Retroactive status—Probation ..... 1565

	<i>Page</i>
PROCEDURE—	
Probate Judge—Fee—Inheritance tax procedure—Finding—Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208 overruled where inconsistent herewith .....	1093
PROFITS—	
State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits	1024
PROPERTY—	
County ditches—Not public property under provisions of section 3493 G. C.—County has proprietary interests when it contributed to construc- tion—When ditch supervisor is agent of benefited land owners—Con- tracts not “public”—Status when relief workers may be employed— Where cost less than \$50.00—Where ditch constructed at private expense	744
Municipally owned public utility—Municipal corporation—Council—Ordi- nance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use— Compensation—General fund—Cost—Findings—Surplus .....	2263
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease— County auditor does not have such authority—Legal representative shall file proper application for release of property .....	1220
Taxes and taxation—World War Veteran—Where he purchases real estate or other property from proceeds of disability compensation or insurance awarded to veterans—Such property not exempt from taxes.....	334
PROPERTY—SEE ALSO REAL PROPERTY—	
SEE ALSO APPENDIX—	
PROPRIETARY CAPACITY—	
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control— City council—Opinion 613, May 18, 1937, affirmed.....	328
PROPRIETARY FUNCTION—	
County ditches—Not public property under provisions of section 3493 G. C. —County has proprietary interest when it contributed to construction— When ditch supervisor is agent of benefited land owners—Contract not “public”—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense.....	744
PROSECUTING ATTORNEY—	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C.....	596

PROSECUTING ATTORNEY—Continued.

Page

Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure..... 149

District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation ..... 1339

Expenses attending meetings of Prosecutors' Association may be paid from funds provided by section 3004 G. C.—Such funds cannot be used for attending State Bar Association Meetings—O. A. G. February 23, 1938, No. 1966, approved and followed..... 1740

Forfeited land—Sale—Provisions section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts Land owner under installment plan—Status when delinquent..... 906

Offices compatible and incompatible—Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform both offices—If prosecutor candidate for elective office—Exceptions —May not serve as clerk, county board of elections..... 440

FILED AS TO COUNTY—

Ashland County, Ashland—  
Dogs—Registration and fee—When section 5652 G. C. authorizes county auditor to assess penalty—Failure to apply for registration 168

Athens County, Athens—  
Township trustee—Where his firm contracted to furnish supplies to county prior to his service as township trustee—No violation of section 12911 G. C. even though delivery of supplies continues..... 1204

Butler County, Hamilton—  
Vacancy—County commissioner—Deceased—Successor must be elected at next election—Fills vacancy and holds office for unexpired term—Should receive annual compensation provided for in section 3001 G. C. .... 628

Columbiana County, Lisbon—  
County board of election—Members—Election expenses—Paid from county treasury, same manner as other expenses—Not chargeable to board of election..... 2568

County owned motor vehicles—Under section 2983 G. C. clerks of courts shall not exact from county officers fees required by section 6290-15 G. C. for issuing certificates of title, notation, cancellation of lien ..... 1132

Cuyahoga County, Cleveland—  
Child welfare board—Accounts for services or materials—Salaries— Authority county commissioners—Investigations—Status and duty of county auditor ..... 1312



PROSECUTING ATTORNEY—Continued.	<i>Page</i>
FILED AS TO COUNTY—Continued.	
Cuyahoga County, Cleveland—Concluded.	
Compatible Office—Assistant clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part.....	2484
Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge.....	316
Juvenile Court—Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See sections 1639-35 and 1635-16 G. C.	2217
Ohio State Reformatory—Board of Education, village—May purchase from—School house furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—"Open market" not created—See sections 7623, 2228-1 G. C. ....	2528
Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberally construed—Retroactive status—Probation.....	1565
Darke County, Greenville—	
Cosmetology—Beauty parlor—School cosmetology—General requirements—Licensee—Manager's license—Operator of licensed beauty parlor .....	226
County commissioners—Bound by section 5625-38 G. C.—Cannot restrict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual not month to month measure .....	373
Public school fund—Board of education—Notes issued under provisions of House Bill 635 as amended by House Bill 701—Must be paid directly and solely from apportionments received and no other funds—How interest paid—When violation for non-payment exists .....	638
Delaware County, Delaware—	
County ditches—Not public property under provisions of section 3493 G. C.—County has proprietary interest when it contributed to construction—When ditch supervisor is agent of benefited land owners—Contracts not "public"—Status when relief workers may be employed—Where cost less than \$50.00—Where ditch constructed at private expense.....	744
Franklin County, Columbus—	
Constable—Where person committed misdemeanor in township and fled across township line—Constable without authority to pursue and arrest such person—Peace officer.....	234
County commissioners, board—County Highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual commissioners—Exception—Necessity .....	2359
Employe — Police Department — Fire Department — Municipality — Status as to membership in Public Employes' Retirement System — Firemen's Indemnity Fund—Application of section 486-33c, G. C.	1331

PROSECUTING ATTORNEY—Continued.	<i>Page</i>
FILED AS TO COUNTY—Continued.	
Franklin County, Columbus—Concluded.	
Local government fund—Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of state—Depository—See section 5546-19 G. C. ....	1100
Gallia County, Gallipolis—	
Contract—Board of education and bus driver for transportation school children—Personal service contract—Cannot be assigned, without consent board of education—Responsibility, sureties on bond—Assignor—Assignee—Status where breach of contract.....	678
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to munici- pality part of county building—Power of city to lease building.....	299
Greene County, Xenia—	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court— Section 1639-22 General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938.....	1525
Cemetery—Burying grounds—Township trustees—Positive duty to enclose cemetery with a fence—Section 3453 G. C.....	1492
Hamilton County, Cincinnati—	
Juvenile Court—Judge—County commissioners have mandatory duty to purchase or lease detention home, where judge so recommends —Delinquent child may be committed to such home—See Opinion No. 2804, August 6, 1938.....	1515
Oath—Who may administer—Employee not authorized—Tax Com- mission of Ohio has no authority to appoint civil service employe agent to administer oath on tax returns—County auditor, Hamilton County, Ohio .....	161
Harrison County, Cadiz—	
Dog and kennel fund—Board of county commissioners—Under sec- tion 5652-7a G. C. where insufficient money to pay expenses and claims—Mandatory duty to fix license fees—Allocation—Conclu- sive .....	2393
Jefferson County, Steubenville—	
Celebration—150th anniversary adoption of ordinance 1787 and settle- ment Northwest Territory—Board of county commissioners—No authority to appropriate county funds to participate—Municipal funds distinguished—See opinion 2199, March 31, 1938.....	778
Dog pound—Money for construction should be taken from general fund not dog and kennel fund.....	1321
Motor vehicle—Section 12603 G. C.—Lawful speed—School building —Application where grounds not contiguous to public street, road or highway .....	1248

PROSECUTING ATTORNEY—Continued.	<i>Page</i>
FILED AS TO COUNTY—Continued.	
Jefferson County, Steubenville—Concluded.	
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor does not have such authority—Legal representative shall file proper application for release of property.....	1220
Licking County, Newark—	
Chattel mortgage companies—Not required to secure dealer's license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C.—Each case subject to factual determination—Status sales in continuous succession .....	1107
Logan County, Bellefontaine—	
Forfeited land—Sale—Provisions section 5751 G. C. mandatory—Delinquent tax list—Publication Mandatory—Discharge in Bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent.....	906
Madison County, London—	
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed.....	1684
Taxes and taxation—World War Veteran—Where he purchases real estate or other property from proceeds of disability compensation or insurance awarded to veterans—Such property not exempt from taxes .....	334
Mahoning County, Youngstown—	
County funds—Bank messenger—Agency must be paid for transporting county funds in armored car from county treasurer's office to depository bank—Contract to indemnify treasurer against loss by theft, embezzlement or otherwise.....	1894
Marion County, Marion—	
County commissioners—Have authority to allow claim for damages to owner of sheep injured or killed by dogs—Notice of injury or loss must be given within forty-eight hours after discovered.....	1508
Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as "real estate" or "land"—See section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—Such leasehold realty .....	2349
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax.....	687
Mercer County, Celina—	
Aid for the aged—Recipient—Debts—Deceased—Claim of Division of Aid for the Aged, preferred—Department of Public Welfare—See sections 1359-7, 10509-121 G. C.....	581

PROSECUTING ATTORNEY—Continued.	<i>Page</i>
FILED AS TO COUNTY—Continued.	
Miami County, Troy—	
Dogs—Breeding — Kennel — Hobby—Advertising—Application, sections 5652-1, 5652-1a, G. C. ....	1286
Montgomery County, Dayton—	
Relief—Amended Senate Bill 465—Recipient must establish three years' residence in state and ninety days in county regardless of prior status—Where subdivisions furnish relief from own funds under section 3476 G. C. legal settlement determined under sections 3477 and 3479 G. C. ....	1454
Morrow County, Mount Gilead—	
Age and schooling certificate—Where minor works about parents' farm—Under section 7765 G. C. such work does not require such certificate—Type of work that requires such certificate—When minor may be excused from school attendance.....	58
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all.....	1949
Muskingum County, Zanesville—	
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law.....	246
Noble County, Caldwell—	
Certificate of title—Improperly issued—Cancellation—Registrar of Motor Vehicles—Not authorized to delegate to clerks of courts power conferred on him by section 6290-7 G. C. ....	1117
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificates—Coal lands—Mineral rights—Foreclosures, assessments, penalties, tax lien—Procedure .....	149
Ottawa County, Port Clinton—	
Compatible and incompatible office—Township clerk compatible with clerk Union Cemetery Board.....	124
Fees—County auditors—Acting as deputy registrars—Motor vehicles —Fee shall be paid into county treasury—General county funds—Section 2983 G. C. ....	1175
Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees paid —Duty of executor or administrator, grantee or grantees to file and record .....	275
Perry County, New Lexington—	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C.....	596

	<i>Page</i>
PROSECUTING ATTORNEY—Continued.	
FILED AS TO COUNTY—Continued.	
Pickaway County, Circleville—	
Burial of a soldier, or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority Article I, section 8, clause 15, Federal Constitution.....	1367
Incompatible offices—Member village board of education—Member board of trustees of public affairs for village.....	1302
Portage County, Ravenna—	
Fund created by section 3004 G. C. designated for his use and expenses not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies—Status camera, police siren, finger print record, high powered rifle.....	364
Member board of education—Where employe of corporation such company cannot submit sealed bids for contracts to furnish supplies to board—See sections 4757 and 12910, General Code.....	1596
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Plumbing work—Licensed plumbers—County building—Where municipality enforces ordinance for licensees—Contractor, status.....	1155
Richland County, Mansfield—	
Deputy of Probate Court—Appraiser's fees—No right to obtain such fees for services—Incompatible with duties—May act as notary public—Fees may be charged when he acts in non-official capacity after working hours.....	1623
Women who served in army or navy of United States—Entitled to soldiers' relief—Section 2934, General Code.....	1529
Ross County, Chillicothe—	
Board of education—Where real property conveyed—Condition subsequent—Premises to be used solely for public school—If abandoned three years or more—Reverter clause—Title reverts—Possession by entry or through court decree of forfeiture and reconveyance .....	15
Justice of the Peace—Jurisdiction—Exceptions enumerated in section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county wide jurisdiction—State Highway Patrolman—Authorized representative of state department.....	131
Scioto County, Portsmouth—	
School district—State Public School Fund—Minimum levy within ten mill limitation—Status to receive additional aid three mills—Limitation for current expenses and debt service—Budget.....	481

PROSECUTING ATTORNEY—Continued. Page  
 FILED AS TO COUNTY—Continued.

Seneca County, Tiffin—  
 Ohio retail sales tax—Roofing contractor—Where he purchases unit oil burner from Ohio manufacturer and uses it in his business, such unit oil burner is subject to Ohio retail sales tax—Section 5546-2 G. C. .... 1074

Shelby County, Sidney—  
 Taxes and taxation—Where failure to file with probate court application to determine inheritance tax—Limitations—Jurisdiction of probate judge—Fees—Finding and determination certified to county auditor ..... 87

Stark County, Canton—  
 Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not delegated to one judge—When county auditor may refuse to draw warrant ..... 821  
 Uniform Depository Act—Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor—No authority to pay such funds to public depository ..... 549

Tuscarawas County, New Philadelphia—  
 County commissioners—Expressly authorized to purchase by installment payments a building necessary for any purposes stated in section 2433 G. C.—No authority to issue non-interest bearing notes and execute and deliver a mortgage as security..... 1078

Union County, Marysville—  
 Farm truck—Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm—Commercial purposes—Commercial fertilizer—Transportation—Farm use—75 per cent of farm use of truck must be for farm or farms owned, controlled or operated by license..... 999  
 Membership dues in private organization—Sheriffs' Association—May not be paid from funds allowed under section 3004 G. C.—See opinion 2959, September 13, 1938..... 382

Warren County, Lebanon—  
 Vacancy—Office county treasurer—Person appointed to fill same—Holds office until successor elected and qualified—Vacancy—Office of sheriff—Appointee holds for unexpired term of predecessor and until successor elected and qualified..... 694

Wayne County, Wooster—  
 County Treasurer—Municipal Public Library—Tax Levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office..... 390

PROSECUTING ATTORNEY—Concluded.	<i>Page</i>
FILED AS TO COUNTY—Concluded.	
Williams County, Bryan—	
Common Pleas Court Judge—May not certify case to Juvenile Court unless Juvenile Court Judge consents to certification.....	957
Works Progress Administration Projects—County commissioners and villages authorized to sponsor sidewalk, street and storm sewer improvements—If villages pay any part of cost—Action must be by ordinance and usual legislative steps.....	1292
PUBLIC EMPLOYEES RETIREMENT SYSTEM—	
Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board .....	1002
Employe—Membership compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938 .....	961
Employe Mahoning Valley Sanitary District Not eligible for membership—Separate and distinct political subdivision.....	982
PUBLIC EMPLOYEES RETIREMENT SYSTEM—	
STATE EMPLOYEES RETIREMENT BOARD—	
Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employees Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "deficiency contribution"—See opinion 2411, May 7, 1938 .....	986
Must enforce compulsory retirement—End of year, 1937—Employes, seventy years of age or over—Exception—Classified service, exceptional qualifications—Approval of application by head of department or institution—Continuance in service one year.....	33
State Public Employes Retirement System—Assistant custodian, member Ohio State Public School Employes Retirement System, when appointed custodian—Compulsory that he become member of Custodians' Pension Fund .....	788
State Teachers' Retirement System—State Employes' Retirement System—Definition word "employe"—Status as to pension where employe is part time teacher—Part time employe—Not entitled to membership in each system—Application of section 486-32 G. C.....	36
State Teachers' Retirement Board—When teacher elected to serve term of two years retires on pension—Membership ceases in Retirement System and teacher not eligible to serve remainder of two year term for which he was elected.....	1582
Where member of system, aged seventy years, filed with Board "application for continuation in active service, past compulsory retirement age"—Head of Department or Institution who approved same cannot obtain permission from Board to withdraw such approval.....	358
PUBLIC FUNDS—SEE FUNDS—	

	<i>Page</i>
<b>PUBLIC LIBRARY—</b>	
Public Employes Retirement System—Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board.....	1002
<b>PUBLIC SALE—</b>	
Amended Senate Bill 462, sections 2 and 4—Notes or bonds issued—General obligations of the issuing political subdivisions—May be sold at private or public sale if not sold for less than par and accrued interest .....	1551
<b>PUBLIC SCHOOL TEACHER—</b>	
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions.....	1801
<b>PUBLIC UTILITY—SEE UTILITY—</b>	
<b>PUBLICATION—</b>	
Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc. ....	2413
County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all.....	1949
Milk Sanitation Code—Public Health Service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District.....	2300
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds.....	2495
<b>PUPILS—</b>	
Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities.....	2334



## PUPILS—Concluded.

Page

Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc. ....	2413
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. ....	2556
Textbook—Workbook—Board of education—Both types may be adopted—Proviso—Copies filed in office, Superintendent of Public Instruction—Incumbent to furnish books free to pupils—Custodian—Keeper of records—See section 7713 G. C. ....	2547
PUPIL—SEE EDUCATION ALSO—	
PURCHASE	
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty-year period—Association to deliver deed to legal representative—No further payment—Insurance See section 665 G. C. ....	1908
County commissioners—Expressly authorized to purchase by installment payments a building necessary for any purpose stated in section 2433 G. C.—No authority to issue non-interest bearing notes and execute and deliver a mortgage as security .....	1078
QUASI-PUBLIC CORPORATION—	
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. ....	2293
RANDOLPH-SHEPPARD BILL—	
State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits.....	1024
REAL ESTATE—	
Taxes and taxation—World War veteran—Where he purchases real estate or other property from proceeds of disability compensation or insurance awarded to veterans—Such property not exempt from taxes .....	334
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Opinions Attorney General, page 2432—Uniforms .....	1373

REAL ESTATE.—Concluded.	<i>Page</i>
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c (E) (4) G. C.—Interpretation words and phrases —“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds.....	514
REAL PROPERTY—	
Board of education—Where real property conveyed—Condition subsequent—Premises to be used solely for public school—If abandoned three years or more—Reverter clause—Title reverts—Possession by entry or through court decree of forfeiture and reconveyance.....	15
House Bill 851—Exemption from taxation—Improvements on real property years 1938, 1939 or 1940—No effect on legally permissible classification of property for taxation—If enacted into law would be unconstitutional and a violation of Article XII, section 2 and Article 1, section 2, Constitution of Ohio.....	1261
Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as “real estate” or “land”—See section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—such leasehold realty .....	2349
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C. ....	2293
RE-ASSESSMENTS—	
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281
RECESS APPOINTMENT—	
Combined Normal and Industrial Department, Wilberforce University Where term of member of board of trustees expires—Senate in session—Attempt to appoint trustee after senate adjourned—No recess appointment—Appointee must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See section 8 G. C. ....	2152
RECORD—	
Chattel mortgage—County recorder—Must maintain direct and indirect record—See section 8562 G. C. ....	527
Probate Court—Certificate of transfer—Property of grantee or grantees—Sections 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record .....	275

	<i>Page</i>
REFERENDUM—SEE PETITION—	
REFUND—	
Ohio Unemployment Compensation Act—Application for refund— Limitations—Not later than one year—When contribution becomes due .....	1744
REGISTER—	
Dentists—Licensed—Section 1323-1 G. C. provides licensed dentists shall register and pay fee before March 1 each year—Failure— Penalty—After notice license suspended without hearing required by section 1326 G. C. ....	1422
REGISTRAR—	
Fees—County auditors—Acting as deputy registrars—Motor vehicles —Fee shall be paid into county treasury—General county funds— Section 2983 G. C. ....	1175
REGISTRATION—	
Automobile Dealers' and Salesman's Licensing Act—Finance Com- panies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registra- tion under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales.....	1935
Dog—Registration and fee—When section 5652 G. C. authorizes county auditor to assess penalty—Failure to apply for registration.....	168
REGULATION—	
Milk Sanitation Code—Public Health Service—Standard Milk Ordi- nance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health —Publication in entirety, not by title only—Emergency measures— Immediately effective, not required to be published—Powers—City Board of Health—General Health District.....	2300
REIMBURSEMENT—	
Aid for the aged—Where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or ex- ecutor of estate .....	388
RELEASE—	
Aid for the Aged—Recipient—Debts—Deceased—Claim of Division of Aid for the Aged, preferred—Department of Public Welfare—See sections 1359-7, 10509-121 G. C. ....	581
Aid for the aged—Recipient—No vested interest in amount stated in any particular warrant where he is payee until warrant endorsed by recipient .....	1613
Aid for the aged—Where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or executor of estate .....	388

RELEASE—Concluded.	<i>Page</i>
Amended Senate Bill 462, sections 2 and 4—Notes or bonds issued— General obligations of the issuing political subdivision—May be sold at private or public sale if not sold for less than par and accrued interest .....	1551
Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal —Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of in- determinate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment .....	1984

RELIEF—

Amended Senate Bill 465—Recipient must establish three years' resi- dence in state and ninety days in county regardless of prior status— Where subdivisions furnish relief from own funds under section 3476 G. C. legal settlement determined under sections 3477 and 3479 G. C.	1454
County ditches—Not public property under provisions of section 3493 G. C.—County has proprietary interest when it contributed to con- struction—When ditch supervisor is agent of benefited land owners —Contracts not "public"—Status when relief workers may be em- ployed—Where cost less than \$50.00—Where ditch constructed at private expense .....	744
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to munici- pality part of county building—Power of city to lease building.....	299
Taxes and taxation—Municipality—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions—Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus waterworks funds .....	1475
Twelve per cent limitation—Over all—Computed on monthly expendi- tures—Status—Salary—Expenditures of certifying agent—Employes Surplus commodities—Amended Senate Bill 465.....	2063
Unemployment Relief Study Commission—Members—Traveling expen- ses—Not limited to four dollars per day when necessary to incur expenses in excess of such amount—Appropriation—Amended Sen- ate Bill No. 478.....	2033
Unemployment Relief Study Commission—Membership an office— Purview, Constitution, Article IV, Section 14—May not be held by judge, common pleas court—See Amended Senate Bill 478.....	1995
Women who served in army or navy of United States—Entitled to soldiers' relief—Section 2934, General Code.....	1529

RELIGIOUS ORGANIZATION—

Ohio Sales Tax—Religious or charitable organization—County fair— Sales—Vendor—Where meals are sold day after day—Continuous —Not exempt as "casual and isolated" sale—See section 5546-2 (7) G. C.—Open competition .....	2368
--	------

	<i>Page</i>
REMEDIAL STATUTE—	
Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberal­ly construed—Retroactive status—Probation .....	1565
REQUISITION—	
Attorney General—Moneys collected by special counsel—Payable into depository "trust fund"—Requisition may be made against such "trust fund" to pay special counsel fees.....	641
Department of Public Welfare—When able to do so must accept child committed by Juvenile Court—Status transportation to home of child's legal settlement—See section 1639-34 G. C. ....	932
RESIDENCE—	
Relief—Amended Senate Bill 465—Recipient must establish three years' residence in state and ninety days in county regardless of prior status—Where subdivisions furnish relief from own funds under section 3476 G. C. legal settlement determined under sections 3477 and 3479 G. C. ....	1454
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor—Does not have such authority—Legal representative shall file proper application for release of property.....	1220
RESIDENT DIRECTORS—	
Civil service law—State of Ohio—Department of Highways—Positions—Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
RESIGNATION—	
Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner .....	304
RETAIL SALE—	
Ohio retail sales tax—Roofing contractor—Where he purchases unit oil burner from Ohio manufacturer and uses it in his business, such unit oil burner is subject to Ohio retail sales tax—Section 5546-2 G. C. ....	1074
RETIREMENT—SEE STATE RETIREMENT SYSTEMS—	
RETROACTIVE LEGISLATION—	
Rights of citizenship—Power to restore—Vested in common pleas court judge under section 13452-7, General Code—Remedial statute—Liberal­ly construed—Retroactive status—Probation.....	1565

	<i>Page</i>
REVENUE—	
Municipally owned public utility—Municipal corporation—Council— Ordinance—Furnishing free of charge services of utility plants— Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus	2263
REVERTER CLAUSE—	
Approval, abstract of title and warranty deed, certain tracts of land, gift to state of Ohio, Huntington and Wellington Townships, Lorain County, Ohio—Board of control of the Ohio Agricultural Experi- ment Station—Reverter clause—Forfeiture.....	54
Board of education—Where real property conveyed—Condition subse- quent—Premises to be used solely for public school—If abandoned three years or more—Reverter clause—Title reverts—Possession by entry or through court decree of forfeiture and reconveyance.....	15
REVOCAATION—	
Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur's and operator's licenses—Information— Reason for suspension or revocation of license may not be furnished —No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished.....	2463
Registrar of Motor Vehicles—Unsatisfied judgment—Judgment debtor —Judgment creditor—Costs—Valid order of revocation—Vacated, modified or reversed as provided by sections 6298-14, 6298-17, 6298-18, 6298-19 G. C. ....	2443
RIFLE—	
Prosecuting Attorney—Fund created by section 3004 G. C. designated for his use and expense not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies— Status camera, police siren, finger print record, high powered rifle....	364
SALARY—	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home —Superintendent or matron appointed by judge of juvenile court —Paid on salary or per diem basis—See opinion 2803, August 4, 1938 .....	1525
Child Welfare Board—Accounts for services or materials—Salaries— Authority county commissioners—Investigations—Status and duty of county auditor .....	1312
County commissioners—Bound by section 5625-38 G. C.—Cannot re- strict county auditor in payment of services to deputies, assistants, clerks, etc.—Appropriation shall be annual not month to month measure .....	373
Department of Public Welfare—Interpretation Amended House Bill 829 Section 3 and Amended Senate Bill 369—Ohio State Penitentiary Personal Service A-1 Salaries—Guards—Salaries—Appropriation— Supplementary—Amount may be used for purpose of appropriation item .....	1832

SALARY—Concluded.	<i>Page</i>
Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner .....	304
Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners—Public health nurses, clerks—See section 1261-39 G. C.—Certificate—Salaries regular employes local health district.....	9
Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures—Status—Salary—Expenditures of certifying agent—Employes—Surplus commodities—Amended Senate Bill 465.....	2063
 SALE—	
Automobile Dealers' and Salesman's Licensing Act—Finance Companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales.....	1935
Cemetery Association—Sale of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C. ....	1908
Chattel mortgage companies—Not required to secure dealer's license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C.—Each case subject to factual determination—Status sales in continuous succession .....	1107
Forfeited land—Sale—Provisions section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent.....	906
Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as "casual and isolated" sale—See section 5546-2 (7) G. C.—Open competition .....	2368
Taxes and taxation—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq. G. C.....	1288
Textbooks—Superintendent county school district or city school district—Where publishing company forwards new textbook—Sale—Book company—No violation of sections 7718 or 12876 G. C. for school officials to retain money received from sale.....	2401
 SALE—STATE SEE APPENDIX—DEED—	
 SALESMAN—	
Automobile Dealers' and Salesman's Licensing Act—Finance Companies—Automobiles—Where repossessed and sold to consumers at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales.....	1935

SALESMAN—Concluded.

Page

Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c, (E) (4) G. C.—Interpretation words and phrases —“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds..... 514

SALES PROFITS—

State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits ..... 1024

SALES TAX—

Ohio retail sales tax—Roofing contractor—Where he purchases unit oil burner from Ohio manufacturer and uses it in his business, such unit oil burner is subject to Ohio retail sales tax—Section 5546-2 G. C. .... 1074

SANITARY DISTRICT—

Sanitary District Funds—Uniform Depository Act—“Public Moneys of the State”—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds ..... 901

SAVINGS AND LOAN—SEE BUILDING AND LOAN—

SCHOOL—SEE EDUCATION—

SECRETARY—

State Employees Retirement Board—Specific authority under section 486-40 G. C. to appoint secretary—Power to make necessary rules and regulations—Secretary is employee—Board has power to fix term of employment ..... 409

SECURITY—

Cooperative trade association—Membership card—Right to purchase certain described merchandise—Not “security”—Application of sections 10185, 10186, 8624-2(2) and 8624-3(8) G. C..... 1206

State Bridge Commission—Bridge Commission of any county or city—Where only revenues pledged—Bonds do not meet qualifications enumerated in section 2296-15a G. C.—Ineligible as security for deposit of public moneys ..... 1298

SENATE—SEE STATE—LEGISLATURE—

SENTENCE—

Prisoner—Board of Parole—Minimum and maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence..... 1465



SENTENCE—Concluded.	<i>Page</i>
Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal— Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum sentence—Actual or constructive imprisonment .....	1984
<b>SERVICE CHARGE—</b>	
Mortgage—Corporation organized to service second mortgage loans— Homes—Contractor, builder—Service charge—Undisclosed princi- pal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature .....	2466
<b>SEWAGE DISPOSAL—</b>	
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend .....	1783
<b>SHEEP—</b>	
County commissioners—Have authority to allow claim for damages to owner of sheep injured or killed by dogs—Notice of injury or loss must be given within forty-eight hours after discovered.....	1508
<b>SHERIFF—</b>	
Prosecuting Attorney—Fund created by section 3004 G. C. designated for his use and expenses not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies —Status camera, police siren, finger print record, high powered rifle....	364
Prosecuting Attorney—Membership dues in private organization— Sheriffs' Association—May not be paid from funds allowed under section 3004 G. C.—See opinion 2959, September 13, 1938.....	382
State Bridge Commission—Has authority to expend funds for adver- tising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, Opinions Attorney General, page 2432, reverses in part—Uniforms—	1373
Vacancy—Office county treasurer—Person appointed to fill same— Holds office until successor elected and qualified—Vacancy—Office of sheriff—Appointee holds for unexpired term of predecessor and until successor elected and qualified .....	694
<b>SIGNS—</b>	
County commissioners, board—County highways—Power to obligate county for erection and maintenance of sign posts, warning and guide signs—No power to contract beyond term of individual com- missioners—Exception—Necessity .....	2300

	<i>Page</i>
<b>SOCIAL WORK—</b>	
Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq. General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare.....	1559
<b>SOLDIER—</b>	
Burial of a soldier or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority—Article I, Section 8, clause 15, Federal Constitution .....	1367
<b>SOLDIERS' RELIEF—</b>	
Women who served in army or navy of United States—Entitled to soldiers' relief—Section 2934, General Code.....	1529
<b>SPEED—</b>	
Motor vehicle—Section 12603 G. C.—Lawful speed—School building—Application where grounds not contiguous to public street, road or highway .....	1248
<b>STANDS—</b>	
State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits .....	1024
<b>STATE—</b>	
Moral obligation—No authority or right vested in state or any political subdivision to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action.....	2471
Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C. ....	1767
Relief—Amended Senate Bill 465—Recipient must establish three years' residence in state and ninety days in county regardless of prior status—Where subdivisions furnish relief from own funds under section 3476 G. C. legal settlement determined under sections 3477 and 3479 G. C. ....	1454
State Employes Retirement Board—State employe member elected for term of two years—Continues to hold office until first county employe member is elected and qualified—See amended section 486-37 G. C., effective April 17, 1938.....	453

## STATE—Continued.

Page

Taxes—Owing to federal government not such “taxes and assessments” contemplated by legislature in enactment of section 5327 G. C.—May be deducted from “accounts receivable” to determine “taxable credits”—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939 ..... 2481

## STATE BAR ASSOCIATION—

Prosecuting Attorney—Expenses attending meetings of Prosecutor's Association may be paid from funds provided by section 3004 G. C.—Such funds cannot be used for attending State Bar Association Meetings—O. A. G. February 23, 1938, No. 1966, approved and followed ..... 1740

## STATE FUNDS—

Appropriation—House Bill 837—Federal funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost ..... 1867

## ADJUTANT GENERAL—

Architect—Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards..... 1851

## DEED—SEE APPENDIX—

## AID FOR THE AGED—SEE PUBLIC WELFARE, DEPARTMENT OF—

## ARMORIES—DEEDS SEE APPENDIX—

## AUDITOR OF STATE—

Aid for the aged—Recipient—No vested interest in amount stated in any particular warrant where he is payee until warrant endorsed by recipient ..... 1613

Amended Senate Bill 462, sections 2 and 4—Notes or bonds issued—General obligations of the issuing political subdivision—May be sold at private or public sale if not sold for less than par and accrued interest ..... 1551

Appropriation—House Bill 837—Federal funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost ..... 1867

Architect—Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards..... 1851

Bureau of Support—Department of Public Welfare—May recognize average monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance ..... 1382

Fees—Extra transcripts students' scholastic records—“Student Fees” and should be paid into state treasury to credit special fund—Section 7986-1 G. C. .... 1850

	<i>Page</i>
STATE—Continued.	
AUDITOR OF STATE—Concluded.	
Local government fund—Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of state—Depository—See section 5546-19 G. C. ....	1100
BANKS, SUPERINTENDENT OF—	
Bank—Fund opened by a minor or in name of minor—Where minor withdraws fund—Bank discharged from liability in same manner as if minor were of legal age .....	1891
Metropolitan Housing Authority—Under sections 1078-30 G. C. et seq., funds required to be deposited as provided in Uniform Depository Act—Sections 2296-1 et seq. G. C. ....	1085
Mortgage—Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq., G. C.—Not of public nature .....	2466
BLIND, STATE SCHOOL FOR THE—	
Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits.....	1024
BONDS, BOND ISSUING BODIES—SEE APPENDIX—	
BRIDGE COMMISSION, STATE—	
Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, reverses in part—Uniforms .....	1373
Has authority to expend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1939, reversed in part.....	2432
BUILDING AND LOAN ASSOCIATIONS OF OHIO, SUPERINTENDENT OF—	
The Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C.....	928
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—	
<i>Board of Education—</i>	
Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund .....	2323
City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities .....	2334
City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc.....	2413

	<i>Page</i>
STATE—Continued.	
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—Continued.	
Board of Education—Concluded.	
Legality in expenditure — Funds — Charges — Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. ....	2556
Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers association, church or W. P. A. clubs or groups.....	2404
<i>Miscellaneous—</i>	
Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money—General, public, educational purpose—See opinion 2274, April 12, 1938 .....	691
Charter City—Cleveland—Municipal Light Plant—Rate for electrical energy—Private consumers—Proprietary capacity—Board of control—City council—Opinion 613, May 18, 1937, affirmed.....	328
Charter City—Language “any other public office or employment” in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county .....	1461
Charter City—Ordinance—Power to create Industrial Peace Board—May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board .....	339
Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer’s Office was absent from his post and money stolen—Liability—Findings.....	370
Chattel mortgages—County recorder—Must maintain direct and indirect record—See section 8562 G. C.....	527
Compatible-Incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible —Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939.....	2320
Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property.....	507
Council, City of Cleveland—Powers—Ordinance—May settle certain legal claims for or against city—Not necessary to repeal or amend section 82, Cleveland Municipal Code.....	599

STATE—Continued.	<i>Page</i>
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—Continued.	
<i>Miscellaneous—Continued.</i>	
County Agricultural Society—When empowered to appropriate funds for payment of preexisting indebtedness where suspension imminent—Leasing of fair grounds—Moneys—Officers and directors entitled to fees for attending meetings .....	1645
County commissioners—Cannot authorize payment from public funds—Expenses for representative to attend Highway Conference and Exposition—American Road Builders' Association .....	84
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C.....	208
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 3100 G. C. ....	222
Dog and kennel fund—Recovery may be made in any years for cost of administering law, with reference to license, in excess of 50% per annum—County commissioners—Not authorized to contract with any private society or organization for entire administration of law....	1234
Fees—Municipal Court—Police Court—Common Pleas—Juror—Section 1746 G. C., provides schedule of fees clerk police court should charge—Costs to summon and impanel jury not jury fee—Separate item. ....	2355
Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Interpretation section 1579-1065a G. C. and Section 3056 G. C.—Clerk of Painesville Municipal Court—Lake County Law Library Association—Fines and penalties—Conflict of law.....	258
Moral obligation—No authority or right vested in state or any political subdivision to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action .....	2471
Municipal Court Judge—Not required by section 4213 G. C. to pay into city treasury fees received for performance of marriage ceremonies—Jurisdiction—Beyond municipal limits .....	2311
Municipal Waterworks Fund—Surplus money transfers, authorized and valid—Amended Senate Bill 408—Emergency—Flood Relief.....	239
Municipal waterworks—Where supply derived from stone quarry less than twenty miles beyond corporate limits—Power to protect water supply from pollution—Overrules Opinion Attorney General, 1927, Volume 2, page 914 .....	2187

	<i>Page</i>
STATE—Continued.	
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—Continued.	
<i>Miscellaneous—Continued.</i>	
Municipalities prohibited from entering into contract with The Electric Home and Farm Authority of Washington, D. C.—Financial credit—Dealers may not sell products upon deferred payment plan through municipality acting as a collection agency—Article VIII, section 6, Constitution of Ohio .....	1486
Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employee—Civil service—Pension system—Status moneys contributed .....	648
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus .....	2263
The Muskingum Watershed Conservancy District—Expenses—Entertainment—Trips—Public officials—Private organizations—Cannot be taken from public funds of district .....	1181
Offices compatible and incompatible—Prosecuting attorney not candidate for office at election—Certain exceptions—May serve as clerk county board of elections—Proviso—Physically possible to perform duties both offices—If prosecutor candidate for elective office—Exceptions—May not serve as clerk, county board of elections.....	440
Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner .....	304
Offices incompatible—Director quasi-public corporation, real property inventory corporation—Cannot serve as president, board of county commissioners—Where county makes contribution for real estate inventory services—See section 5626-3 G. C.....	2293
Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief .....	869
Policeman—Injured in line of duty—On pension list—Civil service status one year—Status when reexamined and fit to return to performance of duties .....	1690
Power of state to contract debts—Legislative prerogative—Requires express legislative authority—Salaries certain district health commissioners, public health nurses, clerks—See section 1261-39 G. C.—Certificate—Salaries regular employes local health district.....	9
Probate Judge—Fee—Inheritance tax procedure—Finding—Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208 overruled where inconsistent herewith.....	1093

	<i>Page</i>
STATE—Continued.	
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—Continued.	
<i>Miscellaneous—Continued.</i>	
Prosecuting Attorney—Expenses attending meetings of Prosecutors' Association may be paid from funds provided by section 3004 G. C.—Sunch funds cannot be used for attending State Bar Association Meetings—O. A. G. Februry 23, 1938, No. 1966, approved and followed .....	1740
Re-assessments payable in installments and bonds, notes or certificates of indebtedness—Issued under section 2293-5r G. C.—Clerk of council shall certify for collection annually to county auditor, entire re-assessment installments, amounts and years within which payable.....	281
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engrossing expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds.....	2495
Section 3698 G. C.—Municipality—May lease muncipal buildings owned by city and not needed for municipal purposes—Building shall be in actual existence—Leasing must be in conformity with section 3699 G. C. ....	1028
State Bridge Commission—Bridge Commission of any county or city—Where only revenues pledged—Bonds do not meet qualifications enumerated in section 2296-15a G. C.—Ineligible as security for deposit of public moneys .....	1298
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriff's badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939; Opinion Attorney General, page 2432, reverses in part—Uniforms .....	1373
State Bridge Commission—Has authority to expend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1938, Opinions Attorney General, page 1373, reversed in part.....	2432
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expense and instruct officers to attend .....	1783
Textbooks—Superintendent county school district or city school district—Where publishing company forwards new textbook—Sale—Book company—No violation of sections 7718 or 12876 G. C. for school officials to retain money received from sale.....	2401



STATE—Continued.	<i>Page</i>
BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES—Concluded.	
<i>Miscellaneous—Concluded.</i>	
Under Article XVIII, Section 13, Constitution—Plenary power to examine vouchers, books and acts of municipalities—Charter cities—Findings—Departmental head of City liable for defalcation of subordinate .....	716
CIVIL SERVICE COMMISSION OF OHIO—	
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions .....	1801
CLAIMS, BOARD OF SUNDRIES—	
Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims.....	728
COMMERCE, DIRECTOR OF—	
Cemetery Association—Sales of lots for burial purposes—Installment basis—Purchaser to pay specific amount each week—Twenty years—If purchaser should not survive twenty year period—Association to deliver deed to legal representative—No further payment—Insurance—See section 665 G. C. ....	1908
Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authority—Type of trust funds that may be invested .....	1069
CONSERVATION COMMISSIONER—	
Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words “or other device” have general import—Mean property type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property Status—Statute of limitations—Judgment.....	1411
CONTROLLING BOARD, STATE—	
Director of Education—Board of education of school district—State Controlling Board—Where school district high school not classified and conducted to meet required standards—Amount of funds apportioned cannot be distributed unless good and sufficient reason established to classify school .....	467
COSMETOLOGY, STATE BOARD OF—	
Cosmetology—Operator, individual, lessee, owner or manager of beauty parlor—Status as to license—Section 1082-16 G. C.....	1179

STATE—Continued.	<i>Page</i>
COSMETOLOGY—STATE BOARD OF—Concluded.	
Licensees who retire from practice—Lapsed license—More than three years—Unless able to meet age and educational requirements—Not entitled to examination to restore license.....	2459
DEEDS, EASEMENTS, LEASES, ETC.—SEE APPENDIX—	
DENTAL BOARD, OHIO STATE—	
Dentists—Licensed—Section 1323-1 G. C. provides licensed dentists shall register and pay fee before March 1 each year—Failure—Penalty—After notice license suspended without hearing required by section 1326 G. C. ....	1422
State Dental Board—Individuals making investigations or performing other services in administration of laws regulating practice of dentistry—No authority for payment of compensation or expenses—See Opinions Attorney General, 1915, Vol. I, p. 827.....	1603
EDUCATION, DIRECTOR OF—	
Board of Education—No authority to enter into contract of group insurance for employes—Teachers—School board.....	1021
Compulsory education law—Attendance officer—Board of education—School district, city, village, county—Duty to work in conjunction with any parochial school in district—Power to delegate duties pertaining to health matters—Physician—Nurse—See section 7692 G. C. ....	2488
County board of education—Map, diagram or survey—Location county school districts—Years 1938-1939—Interpretation sections 7600-1 to 7600-8, inclusive, G. C. ....	2295
Director of Education—Board of education of school district—State Controlling Board—Where school district high school not classified and conducted to meet required standards—Amount of funds apportioned cannot be distributed unless good and sufficient reason established to classify school.....	467
State School for the Blind—Director of Education—Discretion to erect stand on campus of type used in federal buildings and train pupils in its operation where merchandise, food, candies and like supplies sold to public for profit—School and its activities would have use of sales profits .....	1024
Teachers positions in public schools—No vested rights for any time after expiration of period covering appointments—Board of education has authority to resolve not to appoint or reappoint teacher sixty-five years of age—Status of existing, unexpired contract.....	1589
Textbook—Workbook—Board of Education—Both types may be adopted—Proviso—Copies filed in office, Superintendent of Public Instruction—Incumbent to furnish books free to pupils—Custodian—Keeper of records—See section 7713 G. C. ....	2547
EDUCATION, BOARD OF—SCHOOLS—SEE EDUCATION—	

## STATE.—Continued.

Page

EMBALMERS AND FUNERAL DIRECTORS OF OHIO,  
BOARD OF—

Licensed Funeral Director—Section 1335-6a G. C. not construed to require "full time" supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties ..... 2398

EMPLOYMENT SERVICE, OHIO STATE—

Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices..... 834

FINANCE, DEPARTMENT OF—

Racing Commission—Section 1079-2 G. C. authorizes members allowance of "actual and necessary traveling expenses"—Department of Finance—Function, accounting and auditing—No power to refuse approval of voucher unless expenditure illegal ..... 806

Unemployment Relief Study Commission—Members—Traveling expenses—Not limited to four dollars per day where necessary to incur expenses in excess of such amount—Appropriation—Amended Senate Bill No. 478 ..... 2033

HEALTH, DIRECTOR OF—

Board of education—Jurisdiction or authority over child—Compulsory school age—Date of enrollment, not date of enumeration certification—Conditions or requirements, rules and regulations—Privilege of public school attendance ..... 2305

Controlling Board—Any department of state government—No authority to initiate transfers of money from one appropriation to another—Absence of request for transfer—Limitations to grant or deny request—Amended Senate Bill 369 ..... 1879

Milk Sanitation Code—Public health service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District..... 2300

Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty ..... 2433

HEALTH, STATE DEPARTMENT OF—

No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend..... 1783

HIGHWAYS, DIRECTOR OF—

Approval, proposed modified form of agreement for removal of buildings from right of way, together with form 20 agreement for removal of buildings—To be substituted ..... 199

STATE—Continued.	<i>Page</i>
HIGHWAYS, DIRECTOR OF—Concluded.	
Civil service law—State of Ohio—Department of Highways—Positions—Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims.....	728
Interpretation and application of phrases “total estimated cost of operation”—and—“estimated to cost”—When another agency furnishes labor, materials and equipment on project over which state highway department has no direct control—Status—Section 1197 G. C. ....	1672
HIGHWAYS—CONTRACTS, DEEDS—SEE APPENDIX—	
HOUSE OF REPRESENTATIVES—SEE LEGISLATURE—	
HOUSING, STATE BOARD OF—	
Section 1078-30 G. C.—Mandatory duty of designated boards, officers and county commissioners to appoint members of Metropolitan Housing Authority .....	1513
INDUSTRIAL RELATIONS, DEPARTMENT OF—	
Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq., General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare.....	1559
Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 National Electric Code—See section 12600-35 G. C.....	2224
Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C.....	1767
INDUSTRIAL COMMISSION OF OHIO—BONDS—	
SEE APPENDIX—	
INSURANCE, SUPERINTENDENT OF—	
Insurance policy—Endorsement—Liability—Bodily injury—Property damage—Premium earned—Status—Section 9589-1 G. C.....	1150
LEGISLATURE—	
Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims .....	728

## STATE—Continued.

Page

## LEGISLATURE—Concluded.

- Moral obligation—No authority or right vested in state or any political subdivision to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action..... 2471
- Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C. .... 1767
- Power of state to contract debts—Legislative prerogative—Requires express legislative authority — Salaries certain district health commissioners—Public health nurses, clerks—See Section 1261-39 G. C.—Certificate—Salaries regular employes local health district ..... 9
- HOUSE OF REPRESENTATIVES, CLERK—
- Registrar of motor vehicles—Financial Responsibility Law—Drivers' License Law—Sections 6298-1, 6296-1, et seq. G. C.—No authority to restore driver's license suspended or revoked by trial judge—Where court under section 6296-17 G. C. suspends or revokes license—Such court may not later modify, change or restore such license ..... 285
- Taxes and taxation—Municipalities—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions—Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus waterworks funds..... 1475
- HOUSE OF REPRESENTATIVES, TAXATION COMMITTEE—
- House Bill 851—Exemption from taxation—Improvements on real property years 1938, 1939 or 1940—No effect on legally permissible classification of property for taxation—If enacted into law would be unconstitutional and a violation of Article XII, section 2 and Article I, section 2, Constitution of Ohio..... 1261
- SENATE—
- Combined Normal and Industrial Department, Wilberforce University—Where term of member of board of trustees expires—Senate in session—Attempt to appoint trustee after senate adjourned—No recess appointment—Appointee must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See section 8 G. C. .... 2152
- Kent State University—Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed..... 1429
- MOTOR VEHICLES, BUREAU OF REGISTRAR—
- Automobile Dealers' and Salesman's Licensing Act—Finance Companies—Automobiles—Where repossessed and sold to consumer at retail—Where volume of sales recurring and continuous—Registration under section 6203-1 G. C.—Status of Agent—Certificate of ownership—Direct sales—Casual or isolated sales..... 1935

STATE—Continued.

Page

MOTOR VEHICLES, BUREAU OF REGISTRAR—Concluded.

Certificate of title—Improperly issued—Cancellation—Registrar of Motor Vehicles—Not authorized to delegate to clerks of courts power conferred on him by section 6290-7 G. C. .... 1117

Financial Responsibility Law—Drivers' License Law—Sections 6298-1, 6296-1 et seq. G. C.—No authority to restore driver's license suspended or revoked by trial judge—Where court under section 6296-17 G. C. suspends or revokes license—Such court may not later modify, change or restore such license..... 285

Motor vehicle—Operator who fails to comply with provisions of section 12606 G. C. may be charged with failure to stop, give name and address or number of vehicle—When municipal ordinance not law—Words "when required so to do by law" found in sections 6298-1 and 6296-17 G. C. refer to provisions of section 12606 G. C. .... 1441

Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur's and operator's licenses—Information—Reason for suspension or revocation of license may not be furnished—No authority to furnish list in blanket form—When under section 6296-31 G. C. names and addresses may be furnished ..... 2463

Tax Commission of Ohio—Bureau of Motor Vehicles—Motor vehicle fuel—Where used in stationary power unit—Mechanical contrivance—Operation of motor vehicle upon highways—Requirements as to details in application for claims for fuel tax refund... 1226

Unsatisfied judgment — Judgment debtor — Judgment creditor — Costs—Valid order of revocation—Vacated, modified or reversed as provided by Sections 6298-14, 6298-17, 6298-18, 6298-19 G. C..... 2443

THE MUSKINGUM WATERSHED CONSERVANCY DISTRICT—

Expenses—Entertainment—Trips—Public officials—Private organizations—Cannot be taken from public funds of district..... 1181

OHIO NATIONAL GUARD—

Burial of a soldier or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority—Article I, section 8, clause 15, Federal Constitution..... 1367

OHIO PENITENTIARY—

Department of Public Welfare—Interpretation Amended House Bill 829 Section 3 and Amended Senate Bill 369—Ohio State Penitentiary—Personal Service A-1 Salaries—Guards—Salaries—Appropriation—Supplementary—Amount may be used for purpose of appropriation item ..... 1832

Prisoner—Board of Parole—Minimum and Maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence ..... 1465

## STATE—Continued.

Page

## OHIO PENITENTIARY, WARDEN—

State Employes Retirement Board—State employe member elected for term of two years—Continues to hold office until first county employe member is elected and qualified—See amended section 486-37 G. C., effective April 17, 1938..... 453

## PUBLIC ASSISTANCE, DIVISION OF—

Architect — Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards..... 1851

Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq., General Code, women employed in social work, house mothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare..... 1559

## PUBLIC HEALTH SERVICE STANDARD MILK ORDINANCE AND CODE—

Milk Sanitation Code—Public Health Service—Standard Milk Ordinance and Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only— Emergency measures—Immediately effective, not required to be published— Powers—City Board of Health—General Health District..... 2300

## PUBLIC WELFARE, DEPARTMENT OF—

Amended House Bill 829 Section 3 and Amended Senate Bill 369— Interpretation—Ohio State Penitentiary Personal Service A-1—Salaries—Guards—Salaries — Appropriation — Supplementary — Amount may be used for purpose of appropriation item..... 1832

Bureau of Support—Department of Public Welfare—May recognize average monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance..... 1382

Department of Public Welfare—Cannot license institution located in foreign state—Juvenile Court—No authority to commit child to any unlicensed institution or agency—Section 1352-1, General Code—If child so committed, no authority for payment of expense of maintenance out of county treasury..... 1607

Dependent children—Grant of aid—When child moves from one county to another—Obligation to pay immediately assumed by county where child resides..... 1770

Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq., General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare..... 1559

STATE—Continued.

Page

PUBLIC WELFARE, DEPARTMENT OF—Continued.

Minor—Between ages of sixteen and twenty-one years—Where act committed would be a felony if committed by adults—Section 1639-2 G. C. provides jurisdiction may be transferred from juvenile court to common pleas court—Commitment—If case not transferred, juvenile court may commit minor to institutions mentioned in section 1639-30 G. C. ....	2315
Prisoner—Board of Parole—Minimum and maximum sentence—Section 2210 G. C. affects time within which prisoner may be paroled—London Prison Farm has same status as Ohio Penitentiary as to rights of prisoner serving minimum and maximum sentence .....	1465
Prisoner—Sentenced under section 13744-1 G. C. as habitual criminal—Fixed term of years—Parole—Not entitled to benefits of sections 2210 and 2210-1 G. C.—Final release—See section 2163 G. C.—Where governor commutes sentence—Status for final release—Status of indeterminate sentence—Fifteen years—Minimum Sentence—Actual or constructive imprisonment.....	1984

PUBLIC WELFARE, DEPARTMENT OF CONTRACTS,

DEEDS, ETC.—

SEE APPENDIX—

DIVISION OF AID FOR THE AGED—

Aid for Aged—Recipient—Debts—Deceased—Claim of Division of Aid for the Aged, preferred—Department of Public Welfare—See sections 1359-7, 10509-121 G. C. ....	1613
Aid for the aged—where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or executor of estate .....	388
Appropriation—House Bill 837—Federal Funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost .....	1867
Charter city—Language “any other public office or employment” in section 4207 G. C. extends to all public offices and employment—Acting councilman may not be investigator of division of aid for the aged of county.....	1461

DIVISION OF PUBLIC ASSISTANCE—

When able to do so must accept child committed by Juvenile Court—Status transportation to home of child's legal settlement—See section 1639-34 G. C. ....	932
---	-----

SUPPORT, BUREAU OF—

Department of Public Welfare—May recognize average monetary evaluation of clothing given inmate of state benevolent institution by deducting average value from maximum amount chargeable under section 1815-2 G. C. against county liable for maintenance .....	1382
--	------



## STATE—Continued.

Page

## REFORMATORY, OHIO STATE—

- Architect—Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards..... 1851
- Board of education, village—May purchase from—School house, furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—"Open market" not created—See sections 7623, 2228-1 G. C. .... 2528

## RELIEF, STATE DIRECTOR OF—

- Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditure—Status—Salary—Expenditure of certifying agent—Employes—Surplus commodities—Amended Senate Bill 465..... 2063

## PUBLIC WORKS, DEPARTMENT OF—

- Architect—Member of Public Institutional Building Authority Board—May be employed as architect in Department of Adjutant General or Department of Public Works—May continue in private practice—Proviso as to public contracts or awards..... 1851
- Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims ..... 728

BONDS, EASEMENTS, DEEDS, LEASES, ETC.—  
SEE APPENDIX—

## RACING COMMISSION, OHIO STATE—

- Section 1079-2 G. C. authorizes members allowance of "actual and necessary traveling expenses"—Department of Finance—Function, accounting and auditing—No power to refuse approval of voucher unless expenditure illegal..... 806

## RETIREMENT SYSTEMS—

PUBLIC EMPLOYEES' RETIREMENT SYSTEM,  
OHIO STATE—

- Assistant custodian, member Ohio State Public School Employes Retirement System, when appointed custodian—Compulsory that he become member of Custodians' Pension Fund..... 788
- Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employe vote for county employe member or municipal employe member of public employes retirement board..... 1002
- Employe—Police Department—Fire Department—Municipality—Status as to membership in Public Employes' Retirement System—Firemen's Indemnity Fund—Application of section 486-33c, G. C. .... 1331

STATE—Continued.	<i>Page</i>
RETIREMENT SYSTEMS—Concluded.	
PUBLIC EMPLOYEES' RETIREMENT SYSTEM, OHIO STATE—Concluded.	
Employees' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty .....	2433
Library—Where not maintained by public funds—Employees do not come within provisions of public employes retirement system	1594
Public Employes Retirement System—Employee Mahoning Valley Sanitary District not eligible for membership—Separate and distinct political subdivision.....	982
Public Employes Retirement System—Membership—Board authorized to exempt from compulsory membership where work is of casual nature—Precinct election officials—Individuals of a class—Board may grant or refuse application.....	2251
STATE EMPLOYEES' RETIREMENT SYSTEM—	
Municipal employes, Cincinnati, who are not entitled to membership in City Retirement System, must become members of State Employes Retirement System, unless exempt from such membership or within purview of Police Relief Fund or Firemen's Pension Fund—Status of prior service credit—Status of county employe—City must pay into said system "normal contribution" and "efficiency contribution"—See opinion 2411, May 7, 1938 .....	986
Must enforce compulsory retirement—End of year, 1937—Employes, seventy years of age or over—Exception—Classified service, exceptional qualifications—Approval of application by head of department or institution—Continuance in service one year .....	33
Public Employes Retirement System—Employee—Membership Compulsory—Exemptions—Type of application to be filed—See Opinion 2423, May 9, 1938.....	961
Specific authority under section 486-40 G. C. to appoint secretary—Power to make necessary rules and regulations—Secretary is employe—Board has power to fix term of employment	409
State employe member elected for term of two years—Continues to hold office until first county employe member is elected and qualified—See amended section 486-37 G. C., effective April 17, 1938 .....	453
State Employes Retirement Board—Where member of system, aged seventy years, filed with Board "application for continuation in active service, past compulsory retirement age"—Head of Department or Institution who approved same cannot obtain permission from Board to withdraw such approval.....	358
State Teachers' Retirement System—State Employes' Retirement System—Definition word "employe"—Status as to pension where employe is part time teacher—Part time employe—Not entitled to membership in each system—Application of section 486-32 G. C. ....	36

## STATE—Continued.

Page

## STATE TEACHERS' RETIREMENT SYSTEM—

- State Employes' Retirement System—Definition word "employe"  
 —Status as to pension where employe is part time teacher—Part  
 time employe—Not entitled to membership in each system—  
 Application of section 486-32 G. C. .... 36
- State Teachers' Retirement Board—When teacher elected to serve  
 term of two years retires on pension—Membership ceases in Re-  
 tirement System and teacher not eligible to serve remainder of  
 two year term for which he was elected..... 1582

## RETIREMENT SYSTEMS

BONDS—SEE APPENDIX—

## SECRETARY OF STATE—

- Corporation may not be incorporated under provisions of section  
 10185, General Code, to distribute merchandise to members for  
 resale—Corporation organized to purchase merchandise and redis-  
 tribute same to members to save money in purchase of merchan-  
 dise is corporation for profit and should be incorporated—Section  
 8623-4, General Code..... 1537
- Disapproval, certificate of amendment to articles of incorporation  
 of The Ohio Hospital Mutual Insurance Company—Interpretation  
 of sections 9607-2, 9607-2a, 9445, General Code—See Opinions  
 2885, August 27, 1938, Opinions Attorney General, page 1643—  
 3012 September 24, 1938, page 1810..... 1563

## AMENDMENT, ARTICLES OF INCORPORATION—

SEE ARTICLES OF INCORPORATION—

## SECURITIES, DIVISION OF—

- Cooperative trade association—Membership card—Right to pur-  
 chase certain described merchandise—Not "security"—Application  
 of sections 10185, 10186, 8624-2 (2) and 8624-3 (8) G. C. .... 1206

## SENATE—SEE LEGISLATURE, STATE—

## TAX COMMISSION OF OHIO—

- Bureau of Motor Vehicles—Motor vehicle fuel—Where used in sta-  
 tionery power unit—Mechanical contrivance—Operation of mo-  
 tor vehicle upon highways—Requirements as to details in appli-  
 cation for claims for fuel tax refund ..... 1226
- Exclusive authority to release securities, deposits, assets or property  
 of decedent not legal resident of state at time of decease—County  
 auditor—Does not have such authority—Legal representative shall  
 file proper application for release of property..... 1220
- Levy outside ten mill limitation—If authorized by law—Budget  
 Commission under section 5625-23 G. C. must approve—Cannot  
 refuse to approve or modify..... 559
- Ohio Sales Tax—Religious or charitable organization—County fair  
 —Sales—Vendor—Where meals are sold day after day—Continu-  
 ous—Not exempt as "casual and isolated" sale—See section 5546-2  
 (7) G. C.—Open competition..... 2368

STATE—Continued.

Page

TAX COMMISSION OF OHIO—Concluded.

Tax—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq., G. C. .... 1288

Taxes—Owing to federal government not such “taxes and assessments” contemplated by legislature in enactment of section 5327 G. C.—May be deducted from “accounts receivable” to determine “taxable credits”—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939 ..... 2481

Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law provisions available ..... 843

SEE ALSO TAX—

TREASURER OF STATE—

Attorney General—Moneys collected by special counsel—Payable into depository “trust fund”—Requisition may be made against such “trust fund” to pay special counsel fees..... 641

Sanitary District Funds—Uniform Depository Act—“Public Moneys of the State”—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds ..... 901

TREASURY, STATE—

Fees—Extra transcripts students’ scholastic records—“Student Fees” and should be paid into state treasury to credit special fund—Section 7986-1 G. C. .... 1850

Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words “public moneys” used in section 2296-1 G. C.—Banks—Power to pledge assets ..... 1661

UNEMPLOYMENT COMPENSATION COMMISSION OF OHIO, THE—

Ohio Unemployment Compensation Act—Application for refund—Limitations—Not later than one year—When contribution becomes due ..... 1744

Ohio Unemployment Compensation Act—Section 1345-1 (g) G. C.—“Average weekly wages”—Individual in employment—Refers to amount of remuneration, not to weekly unit of remuneration—Classified occupation—Intermittent employment—Unemployment compensation—Reemployment—Status as to benefits..... 575

School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—“College” as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act ..... 425

## STATE—Continued.

Page

## UNEMPLOYMENT COMPENSATION COMMISSION OF OHIO, THE—Concluded.

State banks—Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1936—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act.....	1350
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c (E) (4) G. C.—Interpretation words and phrases—“At any one time”—“Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stock and bonds.....	514
Unemployment Compensation Act—Status employes in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—“Purely governmental functions.” .....	100
Unemployment Compensation Act—Where partners in limited partnership use moneys on a drawing account—Such moneys not wages—Partners not employes as term is used in Ohio Unemployment Compensation Act .....	458
United States Civil Service Commission—Examination—Five point preference—25% credit allowed for war service—Civil Service Commission of Ohio shall allow such credit .....	2532

## UNEMPLOYMENT RELIEF STUDY COMMISSION—

Members—Traveling expenses—Not limited to four dollars per day where necessary to incur expenses in excess of such amount—Appropriation—Amended Senate Bill No. 478 .....	2033
Unemployment Relief Study Commission—Membership an office—Purview, Constitution, Article IV, Section 14—May not be held by judge, common pleas court—See Amended Senate Bill 478.....	1995

## UNIVERSITY—

## KENT STATE UNIVERSITY—

The Ohio Edison Company, electrical energy under rate schedule 24-4 to take place of contract under rate schedule 24-5.....	1711
Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed .....	1429

## OHIO STATE UNIVERSITY, THE—

Fees—Extra transcripts students’ scholastic records—“Student Fees” and should be paid into state treasury to credit special fund—Section 7986-1 G. C. ....	1850
Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words “public moneys” used in section 2296-1 G. C.—Banks—Power to pledge assets .....	1661

STATE—Concluded. Page

WILBERFORCE UNIVERSITY—

COMBINED NORMAL AND INDUSTRIAL DEPARTMENT,  
BOARD OF TRUSTEES—

Where term of member of board of trustees expires—Senate in session—Attempt to appoint trustee after senate adjourned—No recess appointment—Appointee must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See section 8 G. C. .... 2152

STATE—FINIS

STATUTE—

Legislative enactment—Mandatory—When code recognized as standard adopted—Intent to adopt existent code at time statute enacted—Ohio State Building Code—National Board of Fire Underwriters 1923 National Electric Code—See section 12600-35 G. C..... 2224

STATUTE OF LIMITATIONS—

Conservation Commissioner—Section 1450 G. C. interpreted—Where automobile declared forfeited to state—Disposition—Words “or other device” have general import—Mean property of type similar to that particularly described—Automobile used to unlawfully kill ring-neck pheasants out of season—Property status—Statutes of limitations—Judgment ..... 1411

STOCKS—

Unemployment Compensation Act — Employer — Employe — Sections 1345-1 (b), 1345-1c (E) (4) G. C.—Interpretation words and phrases —“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds..... 514

STREET—

Municipality—Interpretation section 17-3 G. C.—Examples—Types of operations—Maintenance—Cleaning, sprinkling, etc., under section—Types of work not under section—Employe—Civil service—Pension system—Status moneys contributed ..... 648

STUDENT—

Fees—Extra transcripts students’ scholastic records—“Student Fees” and should be paid into state treasury to credit special fund—Section 7986-1 G. C. .... 1850

STUDY—

Board of education—City school district—No authority to employ printer, purchase printing press, unless it offers prescribed course in study of printing—No authority to compile and print handbook of general information, extra-curricular and athletic activities..... 2334

SUMMARY—SEE PETITION—

	<i>Page</i>
<b>SUPERINTENDENT—</b>	
Board of county commissioners—Mandatory duty to provide juvenile detention home within convenient distance of juvenile court—Section 1639-22, General Code—Quarters may be maintained at county home—Superintendent or matron appointed by judge of juvenile court—Paid on salary or per diem basis—See opinion 2803, August 4, 1938....	1525
<b>SUPERVISION—</b>	
Licensed Funeral Director—Section 1335-6a G. C. not construed to require "full time" supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties	2398
<b>SUPPLIES—</b>	
Board of education—Legality in expenditure—Funds—Charges—Instrumental music, teaching—Fee—Band instruments—Gift—Supplies, padlock and key, locker, magazine fund, paper, pencil, supplies for indigent pupils, books, pictures, film rentals, prizes, play ground equipment, etc. ....	2556
Member board of education—Where employe of corporation such company cannot submit sealed bids for contracts to furnish supplies to board—See sections 4757 and 12910, General Code.....	1596
Prosecuting Attorney—Fund created by section 3004 G. C. designated for his use and expense not otherwise provided for—"Equipment and supplies" under section 2419 G. C. for use of sheriff and deputies—Status camera, police siren, finger print record, high powered rifle....	364
Township trustee—Where his firm contracted to furnish supplies to county prior to his service as township trustee—No violation of section 12911 G. C. even though delivery of supplies continues.....	1204
<b>SURETY—</b>	
Contract—Board of education and bus driver for transportation school children—Personal service contract—Cannot be assigned, without consent board of education—Responsibility, sureties on bond—Assignor—Assignee—Status where breach of contract.....	678
<b>SURETY BOND—SEE BOND—</b>	
<b>SURGEON—</b>	
District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation .....	1339
<b>SURPLUS—</b>	
Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus	2263

Page

SURPLUS—Concluded.

Relief—Twelve per cent limitation—Over-all—Computed on monthly expenditures—Status—Salary—Expenditures of certifying agent—  
 Employes—Surplus commodities—Amended Senate Bill 465..... 2063

SURVEY—

County board of education—Map, diagram or survey—Location county school districts—Years 1938-1939—Interpretation sections 7600-1 to 7600-8, inclusive, G. C. .... 2295

Director of Public Works—Director of Highways—Abandoned canal lands—Use for highway purposes—Legislative enactment—Nelsonville—Subsequent deed for same lands to third person—Mistake—Void—Transfers no title to purchaser—Remedy—May be through Board of Sundries Claims ..... 728

SUSPEND—

Registrar of Motor Vehicles—Unsatisfied judgment—Judgment debtor—Judgment creditor—Costs—Valid order of revocation—Vacated, modified or reversed as provided by sections 6298-14, 6298-17, 6298-18, 6298-19 G. C. .... 2443

SUSPENSION—

Registrar of motor vehicles—Limited to furnishing list—Names and addresses holders chauffeur's and operator's licenses—Information—Reason for suspension or revocation of license may not be furnished—No authority to furnish list in blanket form—Where under section 6296-31 G. C. names and addresses may be furnished ..... 2463

SUSPENSION, LICENSE—

Dentists—Licensed—Section 1323-1 G. C. provides licensed dentists shall register and pay fee before March 1 each year—Failure—Penalty—After notice license suspended without hearing required by section 1326 G. C. .... 1422

TANGIBLE—

Taxes and taxation—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq. G. C. .... 1288

TAX—

Appropriation—House Bill 837—Federal funds—Old Age Pension—Separate and additional to appropriation of state funds—Administration cost ..... 1867

County Auditor—List delinquent lands—Mandatory after each August settlement to make and certify—Publish twice within sixty days—See section 5704 G. C.—August settlement—When made—Land tax certificate—No authority to include certain delinquent lands and exclude others—Must include all ..... 1949



## TAX—Continued.

Page

County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office.....	390
Delinquent taxes—No authority for state or county officials to release or remit—Duty of county auditor to prepare delinquent land tax certificate—Coal lands—Mineral rights—Foreclosure, assessments, penalties, tax lien—Procedure .....	149
Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Forfeited land—Sale—Provisions section 5751 G. C. mandatory—Delinquent tax list—Publication mandatory—Discharge in bankruptcy—Bankrupt not discharged from payment of taxes—Whittemore acts—Land owner under installment plan—Status when delinquent.....	906
House Bill 851—Exemption from taxation—Improvements on real property years 1938, 1939 or 1940—No effect on legally permissible classification of property for taxation—If enacted into law would be unconstitutional and a violation of Article XII, section 2 and Article I, section 2, Constitution of Ohio.....	1261
Land leased for term of years—Filling station—Where building erected by lessee stipulated to be not a part of realty—Terms binding between lessor and lessee—Land and building carried on tax duplicate as "real estate" or "land"—See section 5322 G. C.—Tax adjustment between lessor and lessee—Not for taxing authorities—Status of permanent lease, renewable forever—Rule different—Such leasehold realty .....	2349
Levy outside ten mill limitation—If authorized by law—Budget Commission under section 5625-23 G. C. must approve—Cannot refuse to approve or modify .....	559
Municipalities—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions — Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus waterworks funds .....	1475
Oath—Who may administer—Employee not authorized—Tax Commission of Ohio has no authority to appoint civil service employee agent to administer oath on tax returns—County auditor, Hamilton County, Ohio .....	161
Ohio retail sales tax—Roofing contractor—Where he purchases unit oil burner from Ohio manufacturer and uses it in his business, such unit oil burner is subject to Ohio retail sales tax—Section 5546-2 G. C. ....	1074
Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as "casual and isolated" sale—See section 5546-2 (7) G. C.—Open competition .....	2368

## TAX—Continued.

Page

Probate Judge—Fee—Inheritance tax procedure — Finding — Section 5348-10a G. C.—Only one fee may be paid in proceeding—Fees paid shall be in legal amount and authorized by law—O. A. G. 1925, page 208 overruled where inconsistent herewith .....	1093
Public Employes Retirement System—Employes' Accumulation Fund —City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty.....	2433
Sales tangible personal property to Metropolitan Housing Authorities —Not subject to Ohio retail sales tax—Charitable organization— See sections 1078-29 et seq., G. C.....	1288
State banks—Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1935—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act.....	1350
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, opinion Attorney General, page 2432, reverses in part— Uniforms .....	1373
Tax—Sales tangible personal property to Metropolitan Housing Authorities—Not subject to Ohio retail sales tax—Charitable organization—See sections 1078-29 et seq. G. C.....	1288
Tax Commission of Ohio—Bureau of Motor Vehicles—Motor vehicle fuel—Where used in stationary power unit—Mechanical contrivance —Operation of motor vehicle upon highways—Requirements as to details in application for claims for fuel tax refund .....	1226
Tax Commission—Exclusive authority to release securities, deposits, assets or property of decedent not legal resident of state at time of decease—County auditor—Does not have such authority—Legal representative shall file proper application for release of property.....	1220
Taxes—Owing to federal government not such "taxes and assessments" contemplated by legislature in enactment of section 5327 G. C.—May be deducted from "accounts receivable" to determine "taxable credits"—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939.....	2481
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax.....	687
Use tax—Sales tax—Cigarettes sold by foreign state vendors to Ohio consumers—Interstate commerce—Enforcement law provisions available .....	843
Where failure to file with probate court application to determine inheritance tax—Limitations—Jurisdiction of probate judge—Fees— Finding and determination certified to county auditor.....	87

TAX—Concluded.	<i>Page</i>
World War Veteran—Where he purchases real estate or other property from proceeds of disability compensation or insurance awarded to veterans—Such property not exempt from taxes.....	334
 <b>TEACHER—</b>	
Board of education—No authority to enter into contract of group insurance for employes—Teachers—School board.....	1021
Offices compatible—Public school teacher—City—Member City Civil Service Commission—Proviso—Physically possible to perform duties of both positions .....	1801
School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—“College” as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act.....	425
State Teachers’ Retirement System—State Employes’ retirement System—Definition word “employe”—Status as to pension where employe is part time teacher—Part time employe—Not entitled to membership in each system—Application of section 486-32 G. C.....	36
State Teachers’ Retirement Board—When teacher elected to serve term of two years retires on pension—Membership ceases in Retirement System and teacher not eligible to serve remainder of two-year term for which he was elected.....	1582
Teachers positions in public schools—No vested rights for any time after expiration of period covering appointments—Board of education has authority to resolve not to appoint or reappoint teacher sixty-five years of age—Status of existing, unexpired contract.....	1589
 <b>TEN MILL LIMITATION—</b>	
Levy outside ten mill limitation—If authorized by law—Budget Commission under section 5625-23 G. C. must approve—Cannot refuse to approve or modify.....	559
 <b>TERM OF OFFICE—</b>	
Kent State University—Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed.....	1429
 <b>TESTIMONY—</b>	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C.....	596
 <b>TEXTBOOK—</b>	
Textbooks—Superintendent county school district or city school district—Where publishing company forwards new textbook—Sale—Book company—No violation of sections 7718 or 12876 G. C. for school officials to retain money received from sale.....	2401

TEXTBOOK—Concluded.	<i>Page</i>
Workbook—Board of education—Both types may be adopted—Proviso —Copies filed in office, Superintendent of Public Instruction—In- cumbent to furnish books free to pupils—Custodian—Keeper of rec- ords—See section 7713 G. C. ....	2547
<b>THEFT—</b>	
Charter City—Provisions strictly followed—All claims shall be pre- sented to Commissioner of Accounts—Who shall draw warrant— City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's Office was absent from his post and money stolen—Liability—Findings.....	370
<b>TITLE—</b>	
Status, certain title of Toledo Edison Company, lands in Lucas County —See Volumes I and II, Opinions of Attorney General, 1935, pages 641 and 800.....	1472
<b>TITLE GUARANTY AND TRUST COMPANIES—</b>	
The Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C. ....	928
<b>TOLEDO—</b>	
Charter City—Ordinance—Power to create Industrial Peace Board— May continue Board—Establish Municipal Advisory Board—Public purpose—Police regulation—Payment compensation and expenses of Board .....	339
<b>TOLEDO EDISON COMPANY—</b>	
Status, certain title of Toledo Edison Company, lands in Lucas County —See Volumes I and II, Opinions of Attorney General, 1935, pages 641 and 800 .....	1472
<b>TOLL CLERKS—</b>	
State Bridge Commission—Has authority to expend funds for advertis- ing, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, Opinions attorney general, page 2432, reverses in part—Uniforms.....	1373
State Bridge Commission—Has authority to expend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1939, reversed in part.....	2432
<b>TOWNSHIP—</b>	
Constable—Where person committed misdemeanor in township and fled across township line—Constable without authority to pursue and arrest such person—Peace officer .....	234

TOWNSHIP—Concluded.	<i>Page</i>
Justice of the Peace—Jurisdiction—Exceptions enumerated in section 13422-2 G. C.—Where affidavit or complaint filed charging misdemeanor in township—Situs—Municipal court exercising county wide jurisdiction—State Highway Patrolman—Authorized representative of State department .....	131
Ohio State Reformatory—Board of education, village—May purchase from—School house furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—"Open market" not created—See sections 7623, 2228-1 G. C. ....	2528
Public Employes Retirement System—Employes' Accumulation Fund—City health district—General health district—Municipality—Township—Council—Taxing authority—County auditor must follow provisions of section 1261-40 G. C. pro rata share—Mandatory duty.....	2433
 TOWNSHIP CLERK—	
Compatible and incompatible office—Township clerk compatible with clerk Union Cemetery Board .....	124
 TOWNSHIP TRUSTEES—	
Cemetery—Burying grounds—Township trustees—Positive duty to enclose cemetery with a fence—Section 3453 G. C. ....	1492
The Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C. ....	928
Where his firm contracted to furnish supplies to county prior to his service as township trustee—No violation of section 12911 G. C. even though delivery of supplies continues .....	1204
 TRANSFER—	
Controlling Board—Any department of state government—No authority to initiate transfers of money from one appropriation to another—Absence of request for transfer—Limitations to grant or deny request—Amended Senate Bill 369 .....	1879
County board of education—Transfer of school property to contiguous school district—Not effective until acceptance, division of funds and indebtedness, and map of county affected, filed.....	1684
Juvenile Court—Jurisdiction—Dependent child—Termination—Common Pleas Court—Divorce action—Custody, care, support children—Transfer of jurisdiction—See sections 1639-35 and 1635-16 G. C. ....	2217
Probate Court—Certificate of transfer—Property of grantee or grantees—Section 10509-102 and 2778 G. C.—County Recorder—No duty to file or record such certificate until necessary fees are paid—Duty of executor or administrator, grantee or grantees to file and record.....	275
 TRANSIENTS—	
Indigent transients—County—City—Individually have power and authority to furnish relief and housing—May not jointly construct and maintain building—County commissioners may lease to municipality part of county building—Power of city to lease building .....	299

TRANSPORTATION—

Contract—Board of education and bus driver for transportation school children—Personal service contract—Cannot be assigned, without consent board of education—Responsibility, sureties on bond—Assignor—Assignee—Status where breach of contract..... 678

Department of Public Welfare—When able to do so must accept child committed by Juvenile Court—Status transportation to home of child's legal settlement—See section 1639-34 G. C. .... 932

Farm truck—Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm—Commercial purposes—Commercial fertilizer—Transportation—Farm use—75% of farm use of truck must be for farm or farms owned, controlled or operated by licensee ..... 999

Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge ..... 316

TRAVELING—

Board of education—Bond issue—Preparation of resolution, notices, legal papers, etc., not such duties as imposed by section 4761 G. C.—Board has authority to employ and compensate person for such work—City Solicitor may be so employed—Expense—Trips—How paid—Service fund.... 2323

Juvenile Court—Judge—Jurisdiction—Has power to place child in custody of relative or other fit person in home outside of state—Payment for transportation—May be made from county treasury—Itemized vouchers certified by judge ..... 316

Unemployment Relief Study Commission—Members—Traveling expenses—Not limited to four dollars per day where necessary to incur expenses in excess of such amount—Appropriation—Amended Senate Bill No. 478 2033

TREASURER—

Charter City—Provisions strictly followed—All claims shall be presented to Commissioner of Accounts—Who shall draw warrant—City council—No power or authority to order City Treasurer to draw check—Where assistant or deputy in Treasurer's Office was absent from his post and money stolen—Liability—Findings ..... 370

Uniform Depository Act—Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor—No authority to pay such funds to public depository..... 549

TREASURY—

Local government fund—Amendment to section 5546-18 G. C. effected no change in method of allocating same among several counties of State—Depository—See section 5546-19 G. C. .... 1100

TRIPS—

The Muskingum Watershed Conservancy District—Expenses—Entertainment—Trips—Public officials—Private organizations—Cannot be taken from public funds of district ..... 1181

	<i>Page</i>
<b>TRUCK—</b>	
Contract—Void—Illegal—Failure to meet statutory requirements—Motor trucks—Where city expended money on illegal contract, payments stopped—Contract void ab initio—No liability on contract—No recovery in quantum meruit—Findings—Against corporation and officials—Duty to return property .....	507
Farm truck—Under section 6292 G. C.—Classification—Must be exclusively used to transport farm products and supplies in use and operation of farm—Commercial purposes—Commercial fertilizer—Transportation—Farm use—75% of farm use of truck must be for farm or farms owned, controlled or operated by licensee .....	999
Truck chassis—Tar and asphalt distributor or cement mixer—Equipment used in road construction work—Not motor vehicle—Exempt from annual motor vehicle license tax .....	687
<b>TRUST—</b>	
Dependent children—Placement and supervision in private homes—County child welfare board has legal right to enter into contract with approved welfare agency for such service—See sections 3092 and 3100 G. C. ....	222
Housing Authority—State public bodies—Section 1078-61 G. C. does not modify or broaden provisions of Banking Act and Building and Loan Act—Title Guarantee and Trust Companies—Depository—Certain depositories prohibited from investing in bonds or other obligations of local housing authority—Type of trust funds that may be invested.....	1069
Mortgage—Corporation organized to service second mortgage loans—Homes—Contractor, builder—Service charge—Undisclosed principal—Not trust company under sections 710-150 et seq. G. C.—Not of public nature .....	2466
<b>TRUST FUND—</b>	
Attorney General—Moneys collected by special counsel—Payable into depository "trust fund"—Requisition may be made against such "trust fund" to pay special counsel fees .....	641
Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
<b>TRUSTEE—</b>	
Combined Normal and Industrial Department, Wilberforce University—Where term of member of board of trustees expires—Senate in session—Attempt to appoint trustee after senate adjourned—No recess appointment—Appointee must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See section 8 G. C. ....	2152
County Treasurer—Municipal Public Library—Tax levy—Village Treasurer must establish public library fund—Library Trustees must direct as to disbursements—Where Library Trustee moves outside limits of corporation—Forfeits office .....	390
Dependent children—Moneys paid into county welfare board for support—Should be paid into county treasury—Reimbursement—When lump sum paid for future care and support—Depository—Special fund created by section 5625-9 (f) G. C. ....	208

TRUSTEE—Concluded.	<i>Page</i>
District Tuberculosis Hospital—Trustee who is a surgeon—May be employed elsewhere, including counties of legal settlement of indigent patients—Compensation .....	1339
Firemen's Pension Fund—Levy required by section 4605 G. C. mandatory—Trust fund—Beneficiaries have vested right—Immune from seizure under process legal or equitable—Pension fund—Tax levy under section 4605 G. C. ....	921
Kent State University—Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed .....	1429
School district public library—Cleveland—Fifty-one questions pertaining to expenditures in re: Employe, tuition, at Western Reserve University; traveling to convention and elsewhere, automobile mileage, insurance, library dues, real estate appraisal and commissions, fees for examination papers, book surveys, public accountants, painting portraits, purchasing pictures and frames, engraving expense, loudspeakers, platforms, flowers, music, engraving, detectives, uniforms, printing, lost articles, hospital fees, refrigerators, advertising, pamphlets, office rent, overdue book fines, sinking fund commission—Trustees liable for unlawful expenditures of public funds .....	2495
The Uniform Depository Act—Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C. ....	928
 <b>ULTRA VIRES—</b>	
Board of education—No authority to enter into contract of group insurance for employes—Teachers—School board .....	1021
 <b>UNCLASSIFIED SERVICE—</b>	
Civil service law—State of Ohio—Department of Highways—Positions—Deputy directors, resident division deputy directors and resident district deputy directors—Not within classified service.....	2289
 <b>UNEMPLOYMENT COMPENSATION ACT, OHIO—</b>	
Application for refund—Limitations—Not later than one year—When contribution becomes due .....	1744
Ohio Unemployment Compensation Act—Section 1345-1 (g) G. C.—“Average weekly wages”—Individual in employment—Refers to amount of remuneration, not to weekly unit of remuneration—Classified occupation — Intermittent employment — Unemployment compensation — Re-employment—Status as to benefits .....	575
State banks—Members of Federal Reserve System—Not subject to Unemployment Compensation Act for period December 21 to December 31, 1935—Because institutions were not subject to excise tax levied by section 901 of Federal Social Security Act .....	1350
Status employe in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation —“Purely governmental functions” .....	100



	<i>Page</i>
<b>UNIFORMS—</b>	
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, Opinions Attorney General, page 2432, reverses in part—Uniforms .....	1373
State Bridge Commission—Has authority to expend funds for purchase of uniforms for attendants—Toll clerks—Opinion 2711, July 15, 1939, Opinions Attorney General, page 1373, reversed in part.....	2432
 <b>UNIFORM DEPOSITORY ACT—</b>	
Member board of education—Where he serves as director of bank which is depository for inactive funds—Does not violate section 4757 G. C.—Uniform Depository Act requires advertising and competitive bidding for inactive funds—See O. A. G. 1933, page 1785—When he serves where bank is depository of active school funds, violation of said section.....	775
Metropolitan Housing Authority—Under sections 1078-30 G. C. et seq. funds required to be deposited as provided in uniform Depository act—Sections 2296-1 et seq. G. C. ....	1085
Public moneys may not be deposited in Building and Loan Associations—Sections 2296-1 et seq. G. C. ....	928
Sanitary District Funds—Uniform Depository Act—"Public Moneys of the State"—Treasurer of State—No authority to segregate securities to protect moneys deposited—Bond filed secures against loss of funds.....	901
Treasurer or other officer exercising functions of treasurer of school district—Only official authorized to pay school funds into public depository and withdraw such funds—County auditor—No authority to pay such funds to public depository .....	549
Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words "public moneys" used in section 2296-1 G. C.—Banks—Power to pledge assets .....	1661
 <b>UNION CEMETERY BOARD—</b>	
Compatible and incompatible office—Township clerk compatible with clerk Union Cemetery Board .....	124
 <b>UNITED STATES—</b>	
Taxes—Owing to federal government not such "taxes and assessments" contemplated by legislature in enactment of section 5327 G. C.—May be deducted from "accounts receivable" to determine "taxable credits"—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939 .....	2481
Unemployment Compensation Act—Status employe in national banks, state bank, Federal Reserve System, building and loan associations, Federal Home Loan Bank—Demarcation—"Purely governmental functions" .....	100

Page

UNITED STATES ARMY—

Burial of a soldier or his mother, wife or widow—Section 2950, General Code, not applicable to Ohio National Guard—Unless member in service of United States in exercise of Federal authority—Article I, Section 8, clause 15, Federal Constitution ..... 1367

UNITED STATES CIVIL SERVICE COMMISSION—

The Unemployment Compensation Commission—Examination—Five point preference—25% credit allowed for war service—Civil Service Commission of Ohio shall allow such credit..... 2532

UNITED STATES DEPARTMENT OF AGRICULTURE—

Milk Sanitation Code—Public health service—Standard Milk Ordinance And Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District ..... 2300

UNITED STATES EMPLOYMENT SERVICE—

Ohio State Employment Service—Counties and other political subdivisions may contribute financial support and maintenance to local free employment offices ..... 834

UNITED STATES TREASURY DEPARTMENT—

Milk Sanitation Code—Public health service—Standard Milk Ordinance And Code—United States Treasury Department—United States Department of Agriculture—Orders, regulations by board of health—Publication in entirety, not by title only—Emergency measures—Immediately effective, not required to be published—Powers—City Board of Health—General Health District ..... 2300

UNITED STATES—SEE FEDERAL—

UNIVERSITY—

Fees—Extra transcripts students' scholastic records—"Student Fees" and should be paid into state treasury to credit special fund—Section 7986-1 G. C. .... 1850

Kent State University—Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed ..... 1429

School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—"College" as used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty—Unemployment Compensation Act ..... 425

Universities in Ohio—Receiving state aid—Dormitories—Moneys not required to be paid into state treasury—Meaning of words "public moneys" used in section 2296-1 G. C.—Banks—Power to pledge assets..... 1661

## UNIVERSITY—Concluded.

Page

Wilberforce University—Where term of member of board of trustees expires—Senate in session—Attempt to appoint trustee after senate adjourned—No recess appointment—Appointee must be confirmed by senate—Old trustee serves until successor duly appointed and qualified—See section 8 G. C. ....	2152
---	------

UNIVERSITY—BONDS, CONTRACTS, ETC., SEE APPENDIX—  
AS TO PARTICULAR UNIVERSITY SEE STATE—

## UTILITY—

Municipally owned public utility—Municipal corporation—Council—Ordinance—Furnishing free of charge services of utility plants—Payment of service from general revenue fund—Private property for public use—Compensation—General fund—Cost—Findings—Surplus .....	2263
State Bridge Commission—Has authority to expend funds for advertising, maps—No authority to buy uniforms for toll clerks or purchase deputy sheriffs' badges—Public Utilities Commission under section 1084-13 G. C. has jurisdiction over bridge tariffs—Sinking funds may be deposited in savings and loan companies—Real estate and bridges not subject to Ohio property taxes—Opinion 3501, January 5, 1939, Opinions Attorney General, page 2432, reversed in part—Uniforms .....	1373
Taxes and taxation—Municipalities—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions—Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus water-works funds .....	1475

## VACANCY—

County commissioner—Deceased—Successor must be elected at next election—Fills vacancy and holds office for unexpired term—Should receive annual compensation provided for in section 3001 G. C. ....	628
Kent State University—Where term member board of trustees expires when senate is in session—Incumbent lawfully serves until successor is appointed, qualified and confirmed .....	1429
Offices compatible and incompatible—When public officer resigns and there is acceptance—Vacancy—Cannot hold an office in interval between date when resignation offered and date effective if office incompatible—Finding as to salary paid by two subdivisions—Physician—Health commissioner .....	304
Office county treasurer—Person appointed to fill same—Holds office until successor elected and qualified—Vacancy—Office of sheriff—Appointee holds for unexpired term of predecessor and until successor elected and qualified .....	694
Ohio Civil Service Law—Police Department—Patrolman laid off—Position abolished—Status as to reinstatement—Vacancy—Resignation of chief....	869

## VEHICLE—SEE MOTOR VEHICLE—

	<i>Page</i>
<b>VENDOR—</b>	
Chattel mortgage companies—Not required to secure dealer's license to make casual or isolated sale of motor vehicle—Section 6302-1 G. C. Each case subject to factual determination—Status sales in continuous succession .....	1107
Dog—Registration and fee—When section 5652 G. C. authorizes county auditor to assess penalty—Failure to apply for registration.....	168
Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as "casual and isolated" sale—See section 5546-2 (7) G. C.—Open Competition .....	2368
<b>VETERAN—</b>	
Taxes and taxation—World War Veteran—Where he purchases real estate or other property from proceeds of disability compensation or insurance awarded to veterans—Such property not exempt from taxes.....	334
<b>VILLAGE—</b>	
Incompatible office—Member village board of education—Member board of trustees of public affairs of village .....	1302
Motor vehicle—License to operate—Minor—Examination—Drivers' License Law—Municipality or village may not enact ordinance in conflict with state law .....	246
Works Progress Administration Projects—County commissioners and villages authorized to sponsor sidewalk, street and storm sewer improvements—If villages pay any part of cost—Action must be by ordinance and usual legislative steps .....	1292
<b>VOTE—</b>	
Moral obligation—No authority or right vested in state or any political subdivisions to pay—Exception, two-thirds vote of members of General Assembly—Power of Bureau of Inspection and Supervision of Public Offices to inspect accounts, etc., to make findings against members of governing body and recipient of benefits—Citations—Authority to maintain action .....	2471
Public Employes Retirement System—Conservancy employe, health employe, or public library employe member cannot become candidate for county or municipal employe member of said system—Neither may said employes vote for county employe member or municipal employe member of public employes retirement board.....	1002
<b>VOUCHER—</b>	
Racing Commission—Section 1079-2 G. C. authorizes members allowance of "actual and necessary traveling expenses"—Department of Finance—Function, accounting and auditing—No power to refuse approval of voucher unless expenditure illegal .....	806
<b>W. P. A.—</b>	
Board of education—Serving meals, banquets—Permitted—Proviso, charge for food—Football, basketball team, certain societies, clubs, classes, organizations, faculty—No authority to serve food to parent teachers association, church or W. P. A. clubs or groups.....	2404

	<i>Page</i>
<b>WAGE—</b>	
Ohio Minimum Wage Law—Employee—State of Ohio, counties and municipalities not bound—Sections 154-45d to 154-45t G. C.....	1767
Ohio Unemployment Compensation Act—Section 1345-1 (g) G. C.—“Average weekly wages”—Individual in employment—Refers to amount of remuneration, not to weekly unit of remuneration—Classified occupation—Intermittent employment—Unemployment compensation—Re-employment—Status as to benefits .....	575
Unemployment Compensation Act—Where partners in limited partnership use moneys on a drawing account—Such moneys not wages—Partners not employes as term is used in Ohio Unemployment Compensation Act	458
<b>WARRANT—</b>	
Aid for the aged—Recipient—No vested interest in amount stated in any particular warrant where he is payee until warrant endorsed by recipient	1613
Aid for the aged—Where recipient deceased—Warrant forged—Cash or proceeds—Reimbursement—Properly paid to administrator or executor of estate .....	388
Court constables—Authority to appoint and to fix compensation—Lodged in all common pleas judges—Not in individual judge—Authority not delegated to one judge—When county auditor may refuse to draw warrant .....	821
<b>WATER PURIFICATION—</b>	
State Department of Health—No authority to compel attendance of local officers to general conference—Expenses cannot be paid by local subdivisions—If conference on Water Purification or Sewage Disposal, subdivisions may provide expenses and instruct officers to attend.....	1783
<b>WATER SUPPLY—</b>	
Public Employes Retirement System—Employee Mahoning Valley Sanitary District not eligible for membership—Separate and distinct political subdivision .....	982
<b>WATERWORKS—</b>	
Municipal waterworks —Where supply derived from stone quarry less than twenty miles beyond corporate limits—Power to protect water supply from pollution—Overrules Opinion Attorney General, 1927, Volume 2, page 914 .....	2187
Municipal Waterworks Fund—Surplus money transfers, authorized and valid—Amended Senate Bill 408—Emergency—Flood Relief.....	239
Taxes and taxation—Municipalities—Operating under charter or general laws—May levy excise tax for poor relief if state has not invaded field—Constitutional provisions—Surplus funds of municipally owned public utility may be transferred for poor relief—Exception—Surplus waterworks funds .....	1475
<b>WELFARE—</b>	
Compatible—Incompatible offices—Person may serve as member county child welfare board and member private welfare agency—Compatible—Person may not serve as county budget commissioner and member county child welfare board—Incompatible—Overruled in part by opinion 3524, January 7, 1939 .....	2320

WELFARE—Concluded.	<i>Page</i>
Compatible office—Assistant clerk, Board of County Commissioners may serve as member County Child Welfare Board—Opinion 3440, December 22, 1938, overruled in part.....	2481
WITNESS—	
Arson—Defendant in criminal case—Insanity, plea—Where prosecuting attorney employs medical experts—Expense of service—May be paid out of fund arising under provisions of section 3004 G. C. ....	596
WOMEN—	
Hours of employment—Females and minors—Section 1008-2, General Code, exempts from provisions of sections 1008 et seq., General Code, women employed in social work, housemothers, matrons, supervisors, recreational case and group workers and governesses employed by institutions licensed by the Division of Public Assistance of Department of Public Welfare .....	1550
Women who served in army or navy of United States—Entitled to soldiers' relief—Section 2934, General Code.....	1529
WORKBOOK —	
Textbook—Workbook—Board of education—Both types may be adopted—Proviso—Copies filed in office, Superintendent of Public Instruction—Incumbent to furnish books free to pupils—Custodian—Keeper of records—See section 7713 G. C. ....	2547
WORKS PROGRESS ADMINISTRATION—	
Works Progress Administration Projects—County commissioners and villages authorized to sponsor sidewalk, street and storm sewer improvements—If villages pay any part of cost—Action must be by ordinance and usual legislative steps.....	1292
WORLD WAR—	
Taxes and taxation—World War Veteran—Where he purchases real estate or other property from proceeds of disability and compensation or insurance awarded to veterans—Such property not exempt from taxes.....	334
WORDS AND PHRASES—	
Board of education—City school district—No authority to maintain Department of Publicity at public expense—No authority to pay for publication books and pamphlets such as "School Topics," "Cleveland School Directory," "Give Yourself a Fair Start," etc. ....	2413
Department of Public Welfare—Interpretation Amended House Bill 829 Section 3 and Amended Senate Bill 369—Ohio State Penitentiary Personal Service A-1—Salaries—Guards—Salaries—Appropriation—Supplementary—Amount may be used for purpose of appropriation item.....	1832
Licensed Funeral Director—Section 1335-6a G. C. not construed to require "full time" supervision—Funeral homes, establishments or branches—Supervision, management, operation—Discharge of duties.....	2398

## WORDS AND PHRASES—Concluded.

Page

Ohio Sales Tax—Religious or charitable organization—County fair—Sales—Vendor—Where meals are sold day after day—Continuous—Not exempt as “casual and isolated” sale—See section 5546-2 (7) G. C.—Open competition .....	2368
Ohio State Reformatory—Board of education, village—May purchase from School house furnishings, where cost in excess of One Thousand Dollars, without advertising for bids—“Open Market” not created—See sections 7623, 2228-1 G. C. ....	2528
Ohio Unemployment Compensation Act—Section 1345-1 (g) G. C.—“Average weekly wages”—Individual in employment—Refers to amount of remuneration not to weekly unit remuneration—Classified occupation—Intermittent employment — Unemployment compensation — Reemployment—Status as to benefits.....	575
School—Interpretation of word—Operated for profit not factor in definition under section 1345-1 (E) (5) G. C.—“Colleges” used in section 7650 G. C.—Employment—Private or parochial schools—Colleges and universities—Teacher, research or experimental work, officer—Faculty —Unemployment Compensation Act .....	425
State Teachers' Retirement System—State Employees' Retirement System—Definition word “employee”—Status as to pension where employe is part time teacher—Part time employe—Not entitled to membership in each system—Application of section 486-32 G. C.....	36
Taxes—Owing to federal government not such “taxes and assessments” contemplated by legislature in enactment of section 5327 G. C.—May be deducted from “accounts receivable” to determine “taxable credits”—Federal taxes, bituminous coal tax, unemployment insurance, Federal Old Age Benefit Tax—Opinion overruled by Opinion 345, March 22, 1939 .....	2481
Unemployment Compensation Act—Employer—Employee—Sections 1345-1 (b), 1345-1c, (E) (4) G. C.—Interpretation words and phrases—“At any one time”—Had in employment “three or more individuals at any one time”—“Purely governmental functions”—“Master of his own time and efforts”—Barbers and beauticians, salesmen, insurance, real estate, stocks and bonds .....	514

## ZANESVILLE—

Celebration—150th anniversary adoption of ordinance 1787 and settlement Northwest Territory—Charter city—Unless prevented by charter, has plenary power to appropriate and expend reasonable sum of money—General, public, educational purpose—See opinion 2274, April 12, 1938....	691
---	-----

# INDEX

## APPENDIX

BONDS:

NOTES:

INDUSTRIAL COMMISSION  
OF OHIO, THE

RETIREMENT SYSTEMS:	EMPLOYES' RETIREMENT SYSTEM, PUBLIC
	EMPLOYES' RETIREMENT SYSTEM, STATE
	EMPLOYES' RETIREMENT SYSTEM, STATE PUBLIC SCHOOL
	TEACHERS' RETIREMENT SYSTEM, STATE
	SINKING FUND COMMISSION, STATE

ADJUTANT GENERAL OF OHIO:

STATE ARMORY:

Coshocton  
Lakewood  
Westerville  
Ironton  
Camp Perry

DEEDS:

AGRICULTURAL EXPERIMENT STATION, OHIO  
ARCHAEOLOGICAL AND HISTORICAL SOCIETY, THE OHIO STATE  
CONSERVATION COMMISSIONER:

Deed  
Easement, Public Fishing Grounds  
Lease, Reservoir Land

HIGHWAYS, DIRECTOR OF

Deed  
Contract

PUBLIC WELFARE,  
DEPARTMENT OF:

Contract



PUBLIC WORKS, DEPARTMENT OF

Contract  
Lease, Canal Lands  
Lease, Office Space  
Water Lease  
Permit—sand, gravel, etc.  
Deed—Sale state to:  
Deed—To state from:

UNIVERSITY

Miami  
Ohio  
Ohio State

SECTIONS GENERAL CODE  
GENERAL ASSEMBLY  
UNITED STATES

House Bills—Senate Bills

## B O N D S

Page

## INDUSTRIAL COMMISSION OF OHIO, THE

Bonds  
Notes

## BONDS:

City of Lima, Allen County .....	\$ 1,000.00	212
City of Lima, Allen County .....	10,000.00	535
Lima City School District, Allen County.....	25,000.00	1194
Belmont Village School District, Belmont County.....	27,000.00	1173
Village of Bethesda, Belmont County.....	44,000.00	1267
Union Township Rural School District, Belmont County....	22,000.00	2544
Mt. Orab Village School District, Brown County.....	13,000.00	2284
City of Hamilton, Butler County.....	21,000.00	387
Butler County .....	60,000.00	457
Village of South Charleston, Clark County.....	10,000.00	1105
Cuyahoga County .....	150,000.00	74
Cuyahoga County .....	8,000.00	186
Cuyahoga County .....	97,000.00	326
Cuyahoga County .....	2,000.00	534
Cuyahoga County .....	10,000.00	536
Cuyahoga County .....	16,200.00	536
Cuyahoga County .....	2,000.00	537
Cuyahoga County .....	4,000.00	799
Cuyahoga County .....	5,000.00	799
Cuyahoga County .....	10,000.00	944
Cuyahoga County .....	17,900.00	1031
Cuyahoga County .....	50,000.00	1190
Cuyahoga County .....	15,000.00	1280
Cuyahoga County .....	100,000.00	1859
Cuyahoga Heights, Village School District.....	167,000.00	434
City of Cleveland, Cuyahoga County.....	50,000.00	253
City of Cleveland, Cuyahoga County.....	10,000.00	326
City of Cleveland, Cuyahoga County.....	100,000.00	404
City of Cleveland, Cuyahoga County.....	25,000.00	466
City of Cleveland, Cuyahoga County.....	150,000.00	522
City of Cleveland, Cuyahoga County.....	60,000.00	557
City of Cleveland, Cuyahoga County.....	5,000.00	566
City of Cleveland, Cuyahoga County.....	3,000.00	567
City of Cleveland, Cuyahoga County.....	3,000.00	761
City of Cleveland, Cuyahoga County.....	15,000.00	762
City of Cleveland, Cuyahoga County.....	20,000.00	798
City of Cleveland, Cuyahoga County.....	5,000.00	800
City of Cleveland, Cuyahoga County.....	100,000.00	800
City of Cleveland, Cuyahoga County.....	50,000.00	862
City of Cleveland, Cuyahoga County.....	47,000.00	952

*Page*

INDUSTRIAL COMMISSION OF OHIO, THE—Continued.

## BONDS—Continued.

City of Cleveland, Cuyahoga County.....	\$ 25,000.00	1015
City of Cleveland, Cuyahoga County.....	50,000.00	1016
City of Cleveland, Cuyahoga County.....	35,000.00	1091
City of Cleveland, Cuyahoga County.....	10,000.00	1142
City of Cleveland, Cuyahoga County.....	20,000.00	1148
City of Cleveland, Cuyahoga County.....	10,000.00	1157
City of Cleveland, Cuyahoga County.....	10,000.00	1326
City of Cleveland, Cuyahoga County.....	5,000.00	1326
City of Cleveland, Cuyahoga County.....	6,000.00	1327
City of Cleveland, Cuyahoga County.....	15,000.00	1593
City of Cleveland, Cuyahoga County.....	10,000.00	1676
City of Cleveland, Cuyahoga County.....	52,000.00	1777
City of Cleveland, Cuyahoga County.....	100,000.00	1858
City of Cleveland, Cuyahoga County.....	10,000.00	1911
City of Cleveland, Cuyahoga County.....	50,000.00	1927
City of Cleveland, Cuyahoga County.....	1,000.00	1976
City of Cleveland, Cuyahoga County.....	7,000.00	2244
City of Euclid, Cuyahoga County.....	148,500.00	160
Euclid City School District, Cuyahoga County.....	11,000.00	1144
Euclid City School District, Cuyahoga County.....	3,000.00	1361
Lakewood City School District, Cuyahoga County.....	10,000.00	841
City of Maple Heights, Cuyahoga County.....	135,859.21	1409
City of Maple Heights, Cuyahoga County.....	968,907.93	1409
City of Maple Heights, Cuyahoga County.....	385,000.00	1143
City of Maple Heights, Cuyahoga County.....	440,000.00	1159
City of Maple Heights, Cuyahoga County.....	70,658.00	2430
Village of Middleburg Heights, Cuyahoga County.....	100,000.00	1011
Village of Olmsted Falls, Cuyahoga County.....	25,100.00	2285
City of Rocky River, Cuyahoga County.....	2,000.00	896
City of Rocky River, Cuyahoga County.....	3,000.00	898
City of Rocky River, Cuyahoga County.....	70,000.00	1065
City of Shaker Heights, Cuyahoga County.....	5,000.00	900
Shaker Heights City School District, Cuyahoga County.....	81,000.00	1676
City of Columbus, Franklin County.....	7,000.00	220
City of Columbus, Franklin County.....	10,000.00	568
City of Columbus, Franklin County.....	2,000.00	897
City of Columbus, Franklin County.....	15,000.00	914
City of Columbus, Franklin County.....	2,000.00	1210
City of Columbus, Franklin County.....	5,000.00	1212
Franklin County .....	19,000.00	387
Pleasant Township Rural School District, Franklin County .....	33,000.00	2427
Village of Groveport, Franklin County.....	13,000.00	1032
Delta Village School District, Fulton County.....	97,000.00	1804
Chardon Community Village School District, Geauga County .....	80,000.00	2015
Sugarcreek Township Rural School District, Greene County .....	8,000.00	2241

INDUSTRIAL COMMISSION OF OHIO, THE—Continued.  
BONDS—Continued.

Page

Village of Byesville, Guernsey County.....\$	54,500.00	532
Village of Byesville, Guernsey County.....	5,000.00	655
City of Cambridge, Guernsey County.....	35,000.00	83
Cincinnati City School District, Hamilton County.....	30,000.00	281
Cincinnati City School District, Hamilton County.....	5,000.00	1169
City of Cincinnati, Hamilton County.....	100,000 00	237
City of Cincinnati, Hamilton County.....	58,000.00	764
City of Norwood, Hamilton County.....	25,000 00	1200
Elmwood Place Village School District, Hamilton County	6,000.00	1418
Hamilton County .....	25,000.00	308
Hamilton County .....	20,000.00	1012
Hamilton County .....	10,000.00	1052
White Oak Rural School District, Highland County.....	49,700.00	195
City of Bellevue, Huron and Sandusky Counties.....	45,000 00	2544
Wellston, Jackson County.....	15,000.00	1640
Yorkville Village School District, Jefferson and Belmont		
Counties .....	75,000.00	1140
Yorkville Village School District, Jefferson and Belmont		
Counties .....	18,000.00	1256
Dauville Village School District, Knox County.....	35,000.00	2429
NOTES:		
Village of Fairport, Lake County.....\$	6,000.00	1416
BONDS:		
Lake County .....	6,000.00	354
Lake County .....	10,000 00	626
City of Ironton, Lawrence County.....	23,000.00	614
City of Ironton, Lawrence County.....	9,000.00	1056
City of Ironton, Lawrence County.....	29,158.15	1865
Coal Grove Village School District, Lawrence County.....	11,400.00	1440
Village of Hebron, Licking County.....	14,000.00	1158
City of Lorain, Lorain County.....	170,000 00	812
Lucas County .....	9,000.00	272
Lucas County .....	178,000.00	1146
Lucas County .....	206,000.00	1148
Lucas County .....	5,000.00	1769
Ottawa Hills Village School District, Lucas County.....	75,000.00	2362
Ottawa Hills Village School District, Lucas County.....	46,000.00	2425
City of Toledo, Lucas County.....	2,000.00	252
City of Toledo, Lucas County.....	5,000.00	254
City of Toledo, Lucas County.....	3,000.00	785
City of Toledo, Lucas County.....	5,000.00	859
City of Toledo, Lucas County.....	10,000.00	859
City of Toledo, Lucas County.....	4,000.00	861
City of Toledo, Lucas County.....	10,000.00	863
City of Toledo, Lucas County.....	66,000.00	1380
City of Toledo, Lucas County.....	100,000.00	1496

		<i>Page</i>
INDUSTRIAL COMMISSION OF OHIO, THE—Continued.		
BONDS—Continued.		
City of Toledo, Lucas County.....	\$ 10,000.00	1593
Toledo City School District, Lucas County.....	5,000.00	186
Toledo City School District, Lucas County.....	60,000.00	2284
Washington Township Rural School District, Lucas County .....	20,000.00	866
City of Campbell, Mahoning County.....	4,000.00	832
City of Campbell, Mahoning County.....	14,000.00	953
Mahoning County .....	100,000.00	1885
City of Youngstown, Mahoning County.....	10,000.00	273
City of Youngstown, Mahoning County.....	105,000.00	1925
City of Youngstown, Mahoning County.....	10,000.00	2015
City of Youngstown, Mahoning County.....	50,000.00	2363
Youngstown City School District, formerly Coitsville Township Rural School District, Mahoning County..	12,000.00	678
Western Rural School District, Meigs County.....	4,800.00	1211
Milton Union Village School District, Miami County.....	99,000.00	654
Village of Tipp City, Miami County.....	43,000.00	2478
City of Dayton, Montgomery County.....	40,000.00	328
City of Dayton, Montgomery County.....	50,000.00	1191
Village of Germantown, Montgomery County.....	15,000.00	1158
Johnsville-New Lebanon Rural School District, Montgomery County .....	6,250.00	1145
Montgomery County .....	200,000.00	852
Montgomery County .....	20,000.00	2382
City of Oakwood, Montgomery County.....	98,500.00	437
Oakwood City School District, Montgomery County.....	20,000.00	1052
Perry Township Rural School District, Muskingum County .....	19,000.00	741
Roseville Village School District, Muskingum and Perry Counties .....	40,000.00	216
City of Zanesville, Muskingum County.....	6,500.00	1083
City of Zanesville, Muskingum County.....	8,500.00	1084
City of Zanesville, Muskingum County.....	80,000.00	1150
Zanesville City School District, Muskingum County.....	35,000.00	2286
City of Circleville, Pickaway County.....	75,000.00	82
Piketon Rural School District, Pike County.....	24,000.00	2246
Piketon Rural School District, Pike County.....	79,500.00	2247
Waverly Village School District, Pike County.....	19,000.00	2176
NOTES:		
Kent State University, Portage County.....	\$ 25,000.00	1765
Kent State University, Portage County.....	18,000.00	1994
Kent State University, Portage County.....	5,000.00	2425
BONDS:		
Ross County .....	67,000.00	694
City of New Boston, Scioto County.....	27,500.00	440
City of New Boston, Scioto County.....	21,750.00	914

		<i>Page</i>
INDUSTRIAL COMMISSION OF OHIO, THE—Continued.		
BONDS—Continued.		
City of New Boston, Scioto County.....	\$ 10,000.00	1382
City of Portsmouth, Scioto County.....	26,000.00	614
City of Portsmouth, Scioto County.....	10,000.00	624
City of Portsmouth, Scioto County.....	5,000.00	644
City of Portsmouth, Scioto County.....	51,000.00	755
City of Portsmouth, Scioto County.....	50,000.00	755
City of Portsmouth, Scioto County.....	94,500.00	1184
City of Portsmouth, Scioto County.....	1,000.00	1439
Portsmouth City School District, Scioto County.....	53,000.00	1012
Clinton Township Rural School District, Seneca County	30,000.00	267
Hopewell-Louden Rural School District, Seneca County	110,000.00	2366
Anna Village School District, Shelby County.....	55,000.00	270
City of Canton, Stark County.....	75,000.00	1084
Canton Township Rural School District, Stark County....	103,000.00	852
City of Massillon, Stark County.....	65,000.00	1391
City of Massillon, Stark County.....	5,000.00	1392
City of Massillon, Stark County.....	5,000.00	1393
Village of Navarre, Stark County.....	15,000.00	946
City of Akron, Summit County.....	11,000.00	214
City of Akron, Summit County.....	31,000.00	309
City of Akron, Summit County.....	2,000.00	1777
City of Akron, Summit County.....	8,000.00	1778
City of Akron, Summit County.....	2,000.00	1779
City of Akron, Summit County.....	25,000.00	1972
City of Akron, Summit County.....	10,000.00	2070
City of Akron, Summit County.....	100,000.00	2149
City of Akron, Summit County.....	150,000.00	2149
City of Akron, Summit County.....	4,000.00	2178
NOTES:		
City of Akron, Summit County.....	50,000.00	2565
BONDS:		
Akron City School District, Summit County.....	20,000.00	99
Akron City School District, Summit County.....	10,000.00	269
Akron City School District, Summit County.....	20,000.00	409
Akron City School District, Summit County.....	20,000.00	1167
Akron City School District, Summit County.....	23,000.00	1439
City of Barberton, Summit County.....	50,000.00	2258
City of Cuyahoga Falls, Summit County.....	166,000.00	2258
Village of Mogadore, Summit County.....	31,000.00	1974
Village of Silver Lake, Summit County.....	4,000.00	1253
Springfield Rural School District, Summit County.....	67,000.00	2210
City of Warren, Trumbull County.....	100,000.00	533
Liberty Township Rural School District, Union County	42,000.00	2223
Village of Franklin, Warren County.....	70,000.00	1600
Harlan-Butlerville Village School District, Warren County	28,000.00	1639
Morrow Village School District, Warren County.....	50,000.00	1740

		<i>Page</i>
INDUSTRIAL COMMISSION OF OHIO, THE—Concluded.		
BONDS—Continued.		
Village of Mason, Warren County.....\$	36,000.00	2383
Wooster Township Rural School District, Wayne County	40,000.00	1160
Village of West Unity, Williams County.....	28,000.00	385
Village of Carey, Wyandot County.....	38,000.00	2211

### RETIREMENT SYSTEMS

#### EMPLOYEES RETIREMENT BOARD, PUBLIC SYSTEM

Bonds  
Notes

#### BONDS:

City of Lima, Allen County.....\$	5,000.00	1358
Lima City School District, Allen County.....	4,000.00	1214
Cridersville Village School District, Auglaize County.....	20,000.00	2174
Village of Carlisle, Clark County.....	30,000.00	2237
Edenton Rural School District, Clermont County.....	16,000.00	2280
Village of New Vienna, Clinton County.....	14,000.00	2281
City of East Palestine, Columbiana County.....	36,000.00	2480
Nellie Rural School District, Coshocton County.....	7,800.00	2174
City of Cleveland, Cuyahoga County.....\$	3,000.00	1164
City of Cleveland, Cuyahoga County.....	15,000.00	1166
City of Cleveland, Cuyahoga County.....	2,000.00	1170
City of Cleveland, Cuyahoga County.....	2,000.00	1173
City of Cleveland, Cuyahoga County.....	10,000.00	1174
City of Cleveland, Cuyahoga County.....	6,000.00	1213
City of Cleveland, Cuyahoga County.....	15,000.00	1254
City of Cleveland, Cuyahoga County.....	15,000.00	1255
City of Cleveland, Cuyahoga County.....	2,000.00	1357
City of Cleveland, Cuyahoga County.....	5,000.00	1358
City of Cleveland, Cuyahoga County.....	5,000.00	1359
City of Cleveland, Cuyahoga County.....	1,000.00	1360
City of Cleveland, Cuyahoga County.....	10,000.00	1418
City of Cleveland, Cuyahoga County.....	9,000.00	1419
City of Cleveland, Cuyahoga County.....	15,000.00	1420
City of Cleveland, Cuyahoga County.....	10,000.00	1849
City of Cleveland, Cuyahoga County.....	1,000.00	1890
City of Cleveland, Cuyahoga County.....	3,000.00	2010
City of Cleveland, Cuyahoga County.....	2,000.00	2235
City of Cleveland, Cuyahoga County.....	1,000.00	2235
City of Cleveland, Cuyahoga County.....	1,000.00	2426

Page

RETIREMENT SYSTEMS—Continued.  
EMPLOYES RETIREMENT BOARD, PUBLIC  
SYSTEM—Concluded.

## BONDS—Continued.

Cuyahoga County.....	\$ 3,000.00	1167
Cuyahoga County.....	5,000.00	1169
Cuyahoga County.....	1,000.00	1171
Cuyahoga County.....	100,000.00	1848
Cuyahoga County.....	17,000.00	1879
Cuyahoga County.....	3,000.00	2256
Village of Jeffersonville, Fayette County.....	20,000.00	2477
Oak Hill Village School District, Jackson County.....	8,000.00	1254
Mingo Junction Village School District, Jefferson County	5,000.00	2367
City of Toledo, Lucas County.....	1,000.00	1359
City of Toledo, Lucas County.....	170,900.00	2067
City of Toledo, Lucas County.....	2,000.00	2367
Toledo City School District, Lucas County.....	1,000.00	1171
Olive-Orange Rural School District, Meigs County.....	5,200.00	1417
Staunton Township Rural School District, Miami County	13,500.00	2363
Dayton City School District, Montgomery County.....	1,000.00	1172

## NOTES:

Harrison Township, Montgomery County.....	13,396.06	2156
Mad River Township, Montgomery County.....	12,219.90	2479
Van Buren Township, Montgomery County.....	5,003.06	2206

## BONDS:

Huntington Township Rural School District, Ross County	25,000.00	2260
City of Portsmouth, Scioto County.....	3,000.00	1935
Akron City School District, Summit County.....	10,000.00	2175
Akron City School District, Summit County.....	2,000.00	2176
City of Akron, Summit County.....	25,000.00	2543
Green Rural School District, Summit County.....	28,000.00	2220
City of Girard, Trumbull County.....	15,500.00	2209

EMPLOYES RETIREMENT SYSTEM, STATE  
BOARD

## BONDS:

The Plains Rural School District, Athens County.....	\$ 5,800.00	2196
Yorkville Village School District, Belmont and Jefferson Counties .....	10,000.00	1580
City of Cleveland, Cuyahoga County.....	10,000.00	475
City of Cleveland, Cuyahoga County.....	5,000.00	657
City of Cleveland, Cuyahoga County.....	5,000.00	704
City of Cleveland, Cuyahoga County.....	2,000.00	766
City of Cleveland, Cuyahoga County.....	2,000.00	1057
City of Cleveland, Cuyahoga County.....	15,000.00	1570
City of Cleveland, Cuyahoga County.....	1,000.00	1573
City of Cleveland, Cuyahoga County.....	1,000.00	1578
City of Cleveland, Cuyahoga County.....	4,000.00	1713



		<i>Page</i>
RETIREMENT SYSTEMS—Continued.		
EMPLOYEES RETIREMENT SYSTEM, STATE		
BOARD—Continued.		
BONDS—Continued.		
City of Cleveland, Cuyahoga County.....	\$ 1,000.00	1714
City of Cleveland, Cuyahoga County.....	35,000.00	1719
City of Cleveland, Cuyahoga County.....	11,000.00	1767
City of Cleveland, Cuyahoga County.....	22,000.00	1820
City of Cleveland, Cuyahoga County.....	25,000.00	1820
City of Cleveland, Cuyahoga County.....	7,000.00	1821
City of Cleveland, Cuyahoga County.....	7,000.00	1822
City of Cleveland, Cuyahoga County.....	2,000.00	1822
City of Cleveland, Cuyahoga County.....	34,000.00	1824
City of Cleveland, Cuyahoga County.....	10,000.00	1825
City of Cleveland, Cuyahoga County.....	8,000.00	653
Cleveland City School District, formerly West Park School District, Cuyahoga County.....	3,000.00	120
Cleveland City School District, formerly West Park School District, Cuyahoga County.....	4,000.00	123
Cleveland City School District, formerly West Park School District, Cuyahoga County.....	22,000.00	320
Cleveland City School District, formerly West Park School District, Cuyahoga County.....	5,000.00	357
CUYAHOGA COUNTY:		
	\$ 5,000.00	418
	5,000.00	565
	5,000.00	656
	3,000.00	657
	700.00	658
	7,000.00	700
	5,000.00	700
	3,000.00	701
	15,000.00	703
	5,000.00	725
	9,000.00	726
	9,000.00	728
	8,000.00	742
	5,000.00	763
	5,000.00	765
	9,000.00	833
	5,000.00	863
	5,000.00	864
	9,000.00	867
	1,000.00	1058
	5,000.00	1059
	15,000.00	1569
	4,000.00	1713
Rocky River Village School District, Cuyahoga County....	5,000.00	742

Page

RETIREMENT SYSTEMS—Continued.  
EMPLOYEES RETIREMENT SYSTEM, STATE  
BOARD—Concluded.

## BONDS—Continued.

## FRANKLIN COUNTY:

City of Columbus, Franklin County.....\$	50,000.00	121
City of Columbus, Franklin County.....	3,000.00	474
City of Columbus, Franklin County.....	25,000.00	1058
Mingo Junction Village School District, Jefferson County	10,000.00	948

## LUCAS COUNTY:

City of Toledo, Lucas County.....	3,000.00	658
City of Toledo, Lucas County.....	4,000.00	702
City of Toledo, Lucas County.....	10,000.00	760
City of Toledo, Lucas County.....	5,000.00	763
City of Toledo, Lucas County.....	13,000.00	866
City of Toledo, Lucas County.....	19,000.00	1575
Toledo City School District, Lucas County.....	1,000.00	322
Toledo City School District, Lucas County.....	10,000.00	356
Toledo City School District, Lucas County.....	5,000.00	418
Toledo City School District, Lucas County.....	3,000.00	653
Toledo City School District, Lucas County.....	1,000.00	1056
Toledo City School District, Lucas County.....	2,000.00	1575
Village of New Lexington, Perry County.....	1,000.00	659
Village of West Alexandria, Preble County.....	20,000.00	420
Portsmouth City School District, Scioto County.....	35,000.00	75
City of Alliance, Stark County .....	3,000.00	655
Village of Bloomville, Seneca County.....	20,000.00	625

## SUMMIT COUNTY:

City of Akron.....\$	19,000.00	213
City of Akron.....	3,000.00	321
City of Akron.....	4,000.00	422
City of Akron.....	4,200.00	1716
City of Akron.....	5,000.00	1823
City of Akron.....	11,000.00	1824
City of Akron.....	30,000.00	2129
Liberty Township Rural School District, Trumbull County	5,000.00	761
Dennison City School District, Tuscarawas County.....	5,000.00	1571
Village of McArthur, Vinton County.....	4,500.00	947
Village of Haskins, Wood County.....	12,000.00	2545
Village of Weston, Wood County.....	18,000.00	1106

EMPLOYEES' RETIREMENT BOARD, STATE PUBLIC SCHOOL  
SYSTEM

## BONDS:

Plains Rural School District, The Athens County...\$	3,600.00	2197
--	----------	------

## BONDS:

## CUYAHOGA COUNTY—

Bedford City School District .....	1,000.00	128
City of Cleveland.....	7,000.00	1328
City of Cleveland.....	3,000.00	271
City of Cleveland.....	5,000.00	349
City of Cleveland.....	7,000.00	350

RETIREMENT SYSTEMS—Continued.  
EMPLOYEES RETIREMENT BOARD, STATE PUBLIC SCHOOL  
SYSTEM—Continued.

Page

## BONDS—Continued.

## CUYAHOGA COUNTY—Continued.

City of Cleveland.....	\$ 1,000.00	352
City of Cleveland.....	5,000.00	432
City of Cleveland.....	3,000.00	433
City of Cleveland.....	1,000.00	490
City of Cleveland.....	2,000.00	772
City of Cleveland.....	3,000.00	880
City of Cleveland.....	1,000.00	881
City of Cleveland.....	2,000.00	884
City of Cleveland.....	1,000.00	916
City of Cleveland.....	2,000.00	917
City of Cleveland.....	1,000.00	919
City of Cleveland.....	5,000.00	920
City of Cleveland.....	1,000.00	949
City of Cleveland.....	3,000.00	949
City of Cleveland.....	2,000.00	950
City of Cleveland.....	10,000.00	951
City of Cleveland.....	4,000.00	951
City of Cleveland.....	3,000.00	1013
City of Cleveland.....	3,000.00	1014
City of Cleveland.....	4,000.00	1045
City of Cleveland.....	5,000.00	1046
City of Cleveland.....	4,000.00	1060
City of Cleveland.....	1,000.00	1061
City of Cleveland.....	3,000.00	1061
City of Cleveland.....	5,000.00	1062
City of Cleveland.....	3,000.00	1064
City of Cleveland.....	5,000.00	1278
City of Cleveland.....	15,000.00	1305
City of Cleveland.....	4,000.00	1306
City of Cleveland.....	1,000.00	1319
City of Cleveland.....	3,000.00	1328
City of Cleveland.....	10,000.00	1365
City of Cleveland.....	9,000.00	1386
City of Cleveland.....	1,000.00	1387
City of Cleveland.....	1,000.00	1387
City of Cleveland.....	10,000.00	1573
City of Cleveland.....	5,000.00	1574
City of Cleveland.....	2,000.00	1577
City of Cleveland.....	5,000.00	1579
City of Cleveland.....	2,000.00	1602
City of Cleveland.....	2,000.00	1706
City of Cleveland.....	10,000.00	1714
City of Cleveland.....	2,000.00	1717
City of Cleveland.....	5,000.00	1738
City of Cleveland.....	5,000.00	1791
City of Cleveland.....	10,000.00	1796
City of Cleveland.....	1,000.00	1878

RETIREMENT SYSTEMS—Continued.  
EMPLOYEES RETIREMENT BOARD, STATE PUBLIC SCHOOL  
SYSTEM—Continued.

Page

## BONDS—Continued.

## CUYAHOGA COUNTY—Continued.

City of Cleveland.....	\$ 5,000.00	1878
City of Cleveland.....	5,000.00	2069
City of Cleveland.....	3,000.00	2139
City of Cleveland.....	2,000.00	2233
City of Cleveland.....	2,000.00	2234
City of Cleveland.....	1,000.00	2238
City of Cleveland.....	2,000.00	2238
Cleveland Heights Village School District.....	1,000.00	569
Cuyahoga County .....	5,000.00	43
Cuyahoga County .....	10,000.00	111
Cuyahoga County .....	18,000.00	126
Cuyahoga County .....	5,000.00	126
Cuyahoga County .....	1,000.00	626
Cuyahoga County .....	600.00	783
Cuyahoga County .....	3,000.00	784
Cuyahoga County .....	3,000.00	882
Cuyahoga County .....	1,000.00	884
Cuyahoga County .....	3,000.00	918
Cuyahoga County .....	5,000.00	936
Cuyahoga County .....	5,000.00	1063
Cuyahoga County .....	1,000.00	1065
Cuyahoga County .....	10,000.00	1149
Cuyahoga County .....	4,000.00	1279
Cuyahoga County .....	5,000.00	1581
Cuyahoga County .....	9,000.00	1791
Cuyahoga County .....	15,000.00	1887
Cuyahoga County .....	15,000.00	1888
Cuyahoga County .....	8,000.00	1888
Cuyahoga County .....	11,000.00	2069
Cuyahoga County .....	3,000.00	2236
Village of Dover.....	28,000.00	1795
Euclid City School District.....	1,000.00	490
Euclid City School District.....	4,000.00	1571
Euclid City School District.....	2,000.00	1705
Euclid City School District.....	5,000.00	2233
Euclid City School District.....	12,000.00	2251
Euclid Village School District.....	1,000.00	672
Garfield Heights City School District.....	2,000.00	127
Garfield Heights City School District.....	1,000.00	935
Garfield Heights City School District.....	2,000.00	1278
Garfield Heights City School District.....	8,000.00	1579
Garfield Heights City School District.....	4,000.00	1826
Garfield Heights City School District.....	2,000.00	2068
Garfield Heights Village School District.....	1,000.00	479
Garfield Heights Village School District.....	5,000.00	2084
Village of Middleburgh Heights.....	5,000.00	1199
Middleburgh Heights Village.....	2,000.00	2141

RETIREMENT SYSTEMS—Continued.		Page
EMPLOYEES RETIREMENT BOARD, STATE PUBLIC SCHOOL SYSTEM—Continued.		
BONDS—Continued.		
CUYAHOGA COUNTY—Concluded.		
Rocky River City School District.....\$	1,000.00	529
Rocky River City School District.....	1,000.00	784
Rocky River City School District.....	1,000.00	786
Rocky River City School District.....	12,750.00	1329
Rocky River City School District.....	1,000.00	1577
Shaker Heights City School District.....	3,000.00	221
Shaker Heights City School District.....	1,000.00	918
Shaker Heights City School District.....	1,000.00	1098
Opinion 873, May 25, 1933, overruled		
West Park School District, now Cleveland City School District .....	2,000.00	1168
Mingo Junction Village School District, Jefferson County .....	3,000.00	1601
LUCAS COUNTY—		
City of Toledo.....\$	15,000.00	122
City of Toledo.....	2,000.00	628
City of Toledo.....	15,000.00	786
City of Toledo.....	10,000.00	1014
City of Toledo.....	1,000.00	1063
City of Toledo.....	5,000.00	1276
City of Toledo.....	2,000.00	1277
City of Toledo.....	6,000.00	1330
City of Toledo.....	5,000.00	1602
City of Toledo.....	1,000.00	1811
City of Toledo.....	3,000.00	1981
Toledo City School District.....	10,000.00	432
Toledo City School District.....	4,000.00	479
Toledo City School District.....	3,000.00	772
Toledo City School District.....	3,000.00	774
Toledo City School District.....	15,000.00	885
Toledo City School District.....	7,000.00	1385
Toledo City School District.....	1,000.00	1576
Washington Township Rural School District.....	15,000.00	2257
Newton Township Rural School District, Miami County .....	2,000.00	1707
MONTGOMERY COUNTY—		
City of Dayton.....	3,000.00	382
Montgomery County .....	1,000.00	45
Montgomery County .....	15,000.00	1092
Montgomery County .....	4,000.00	2140
City of Portsmouth, Scioto County.....	5,000.00	491
SUMMIT COUNTY—		
City of Akron.....	3,000.00	189
City of Akron.....	3,000.00	190
City of Akron.....	10,000.00	294
City of Akron.....	3,000.00	458

RETIREMENT SYSTEMS—Continued.  
EMPLOYES RETIREMENT BOARD, STATE PUBLIC SCHOOL  
SYSTEM—Concluded.

BONDS—Continued.

SUMMIT COUNTY—Concluded.

City of Akron.....	\$ 2,000.00	787
City of Akron.....	25,000.00	882
City of Akron.....	14,500.00	883
City of Akron.....	5,000.00	920
Akron City School District.....	25,000.00	1707
Akron City School District.....	5,000.00	1720
Akron City School District.....	65,000.00	2071
Akron City School District.....	5,000.00	2205
Green Rural School District.....	10,000.00	2221
Summit County .....	3,000.00	2068
Summit County .....	30,000.00	2084
Cortland Village School District, Trumbull County....	8,250.00	2242
Village of Dennison, Tuscarawas County.....	4,000.00	1353

WARREN COUNTY—

Harlan-Butlerville Village School District.....	14,000.00	1639
Morrow Village School District.....	1,800.00	2156
Morrow Village School District.....	10,000.00	2374

TEACHERS

STATE TEACHERS RETIREMENT SYSTEM:

Jefferson Township Rural School District, Adams County .....	1,800.00	128
---	----------	-----

ALLEN COUNTY—

Allen County .....	6,000.00	502
Elida Village School District.....	72,000.00	1776
Jackson Rural School District.....	20,000.00	727
Ashland City School District, Ashland County.....	18,000.00	671

ASHTABULA COUNTY—

Austinburg Township Rural School District.....	77,000.00	1090
Geneva Village School District.....	46,000.00	1139
Monroe Township Rural School District.....	20,000.00	214
Pierpont Township Rural School District.....	4,900.00	2259
Pierpont Township Rural School District.....	6,100.00	2383

AUGLAIZE COUNTY—

Goshen Township Rural School District.....	5,000.00	2364
Village of Waynesfield.....	3,000.00	159

ATHENS COUNTY—

Ames-Bern Rural School District.....	1,000.00	1140
Athens Rural School District.....	12,000.00	2127
Nelsonville City School District.....	4,500.00	217
Nelsonville City School District.....	20,000.00	1730
Nelsonville City School District.....	20,000.00	1916
Rome-Canaan Rural School District.....	25,000.00	2211
Shade Consolidated Rural School District.....	9,300.00	350

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
BELMONT COUNTY—		
Flushing Village School District.....\$	8,000.00	2255
Flushing Village School District.....	8,000.00	2365
Village of Yorkville, Belmont and Jefferson Counties	26,000.00	464
Village of Yorkville, Belmont and Jefferson Counties	32,000.00	585
Yorkville Village School District, Belmont and Jefferson Counties.....	30,000.00	1212
Aberdeen-Huntington Rural School District, Brown County .....	57,500.00	1911
BUTLER COUNTY—		
Butler County .....	56,000.00	456
Fairfield Township Rural School District.....	3,900.00	1619
Lemon Township Rural School District.....	90,000.00	1890
CLARK COUNTY—		
Harmony Rural School District.....	27,500.00	1887
Harmony Rural School District.....	8,500.00	2249
Pleasant Rural School District.....	15,000.00	1817
Pleasant Rural School District.....	2,500.00	2248
Withamsville-Tobasco Rural School District, Clermont County .....	40,000.00	2004
COLUMBIANA COUNTY—		
East Palestine City School District.....	11,500.00	2197
Village of Leetonia.....	14,300.00	327
BONDS:		
CUYAHOGA COUNTY—		
Bay Village School District.....\$	10,000.00	216
Village of Broadview Heights.....	7,000.00	1099
Brooklyn Village School District.....	117,000.00	2209
Chagrin Falls Village School District.....	190,000.00	2177
City of Cleveland.....	15,000.00	20
City of Cleveland.....	20,000.00	22
City of Cleveland.....	25,000.00	23
City of Cleveland.....	2,000.00	27
City of Cleveland.....	5,000.00	44
City of Cleveland.....	5,000.00	73
City of Cleveland.....	25,000.00	86
City of Cleveland.....	25,000.00	100
City of Cleveland.....	5,000.00	122
City of Cleveland.....	5,000.00	184
City of Cleveland.....	10,000.00	187
City of Cleveland.....	45,000.00	200
City of Cleveland.....	10,000.00	201
City of Cleveland.....	9,000.00	218
City of Cleveland.....	50,000.00	218
City of Cleveland.....	10,000.00	238
City of Cleveland.....	5,000.00	244

RETIREMENT SYSTEMS—Continued.

Page

TEACHERS—Continued.

STATE TEACHERS RETIREMENT SYSTEM—Continued.

BONDS—Continued.

CUYAHOGA COUNTY—Continued.

City of Cleveland.....	\$ 8,000.00	245
City of Cleveland.....	5,000.00	245
City of Cleveland.....	20,000.00	273
City of Cleveland.....	9,000.00	280
City of Cleveland.....	17,000.00	295
City of Cleveland.....	50,000.00	319
City of Cleveland.....	5,000.00	320
City of Cleveland.....	8,000.00	322
City of Cleveland.....	18,000.00	324
City of Cleveland.....	5,000.00	348
City of Cleveland.....	8,000.00	378
City of Cleveland.....	5,000.00	379
City of Cleveland.....	35,000.00	380
City of Cleveland.....	20,000.00	404
City of Cleveland.....	4,000.00	436
City of Cleveland.....	15,000.00	437
City of Cleveland.....	5,000.00	438
City of Cleveland.....	9,000.00	462
City of Cleveland.....	11,000.00	463
City of Cleveland.....	6,000.00	464
City of Cleveland.....	25,000.00	465
City of Cleveland.....	4,000.00	466
City of Cleveland.....	75,000.00	477
City of Cleveland.....	10,000.00	480
City of Cleveland.....	2,000.00	489
City of Cleveland.....	13,000.00	499
City of Cleveland.....	15,000.00	500
City of Cleveland.....	5,000.00	501
City of Cleveland.....	5,000.00	502
City of Cleveland.....	8,000.00	503
City of Cleveland.....	9,000.00	504
City of Cleveland.....	25,000.00	522
City of Cleveland.....	46,000.00	529
City of Cleveland.....	3,000.00	531
City of Cleveland.....	3,000.00	531
City of Cleveland.....	25,000.00	539
City of Cleveland.....	5,000.00	552
City of Cleveland.....	10,000.00	554
City of Cleveland.....	5,000.00	554
City of Cleveland.....	5,000.00	566
City of Cleveland.....	5,000.00	610
City of Cleveland.....	3,000.00	611
City of Cleveland.....	5,000.00	612
City of Cleveland.....	2,000.00	615
City of Cleveland.....	7,000.00	616
City of Cleveland.....	15,000.00	627
City of Cleveland.....	5,000.00	633



RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
CUYAHOGA COUNTY—Continued.		
City of Cleveland.....	\$ 2,000.00	643
City of Cleveland.....	5,000.00	660
City of Cleveland.....	5,000.00	660
City of Cleveland.....	20,000.00	662
City of Cleveland.....	25,000.00	664
City of Cleveland.....	20,000.00	666
City of Cleveland.....	5,000.00	673
City of Cleveland.....	5,000.00	674
City of Cleveland.....	10,000.00	674
City of Cleveland.....	5,000.00	675
City of Cleveland.....	10,000.00	726
City of Cleveland.....	4,000.00	740
City of Cleveland.....	6,000.00	740
City of Cleveland.....	10,000.00	743
City of Cleveland.....	10,000.00	743
City of Cleveland.....	10,000.00	752
City of Cleveland.....	6,000.00	753
City of Cleveland.....	14,000.00	753
City of Cleveland.....	25,000.00	754
City of Cleveland.....	10,000.00	757
City of Cleveland.....	5,000.00	773
City of Cleveland.....	10,000.00	782
City of Cleveland.....	50,000.00	802
City of Cleveland.....	50,000.00	803
City of Cleveland.....	26,000.00	839
City of Cleveland.....	10,000.00	839
City of Cleveland.....	5,000.00	840
City of Cleveland.....	5,000.00	861
City of Cleveland.....	20,000.00	886
City of Cleveland.....	80,000.00	886
City of Cleveland.....	7,000.00	887
City of Cleveland.....	15,000.00	899
City of Cleveland.....	6,000.00	945
City of Cleveland.....	19,000.00	945
City of Cleveland.....	38,000.00	1184
City of Cleveland.....	45,000.00	1185
City of Cleveland.....	7,000.00	1186
City of Cleveland.....	90,000.00	1186
City of Cleveland.....	5,000.00	1187
City of Cleveland.....	93,000.00	1193
City of Cleveland.....	7,000.00	1226
City of Cleveland.....	3,000.00	1252
City of Cleveland.....	25,000.00	1270
City of Cleveland.....	25,000.00	1271
City of Cleveland.....	100,000.00	1272
City of Cleveland.....	5,000.00	1274
City of Cleveland.....	5,000.00	1274

## RETIREMENT SYSTEMS—Continued.

## TEACHERS—Continued.

## STATE TEACHERS RETIREMENT SYSTEM—Continued.

## BONDS—Continued.

## CUYAHOGA COUNTY—Continued.

City of Cleveland.....	\$ 10,000.00	1275
City of Cleveland.....	15,000.00	1276
City of Cleveland.....	15,000.00	1330
City of Cleveland.....	29,000.00	1363
City of Cleveland.....	50,000.00	1495
City of Cleveland.....	5,000.00	1497
City of Cleveland.....	50,000.00	1500
City of Cleveland.....	30,000.00	1500
City of Cleveland.....	15,000.00	1510
City of Cleveland.....	25,000.00	1511
City of Cleveland.....	25,000.00	1511
City of Cleveland.....	20,000.00	1513
City of Cleveland.....	5,000.00	1572
City of Cleveland.....	5,000.00	1580
City of Cleveland.....	26,000.00	1586
City of Cleveland.....	4,000.00	1587
City of Cleveland.....	5,000.00	1587
City of Cleveland.....	45,000.00	1588
City of Cleveland.....	20,000.00	1617
City of Cleveland.....	12,000.00	1617
City of Cleveland.....	5,000.00	1652
City of Cleveland.....	6,000.00	1652
City of Cleveland.....	30,000.00	1653
City of Cleveland.....	5,000.00	1704
City of Cleveland.....	40,000.00	1705
City of Cleveland.....	15,000.00	1715
City of Cleveland.....	8,000.00	1716
City of Cleveland.....	3,000.00	1727
City of Cleveland.....	35,000.00	1728
City of Cleveland.....	5,000.00	1736
City of Cleveland.....	50,000.00	1739
City of Cleveland.....	12,000.00	1789
City of Cleveland.....	33,000.00	1790
City of Cleveland.....	103,000.00	1792
City of Cleveland.....	5,000.00	1793
City of Cleveland.....	10,000.00	1794
City of Cleveland.....	50,000.00	1835
City of Cleveland.....	32,000.00	1836
City of Cleveland.....	50,000.00	1837
City of Cleveland.....	14,000.00	1847
City of Cleveland.....	100,000.00	1863
City of Cleveland.....	25,000.00	1863
City of Cleveland.....	16,000.00	1876
City of Cleveland.....	44,000.00	2223
City of Cleveland.....	14,000.00	2236

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
CUYAHOGA COUNTY—Continued.		
City of Cleveland.....\$	15,000.00	2239
City of Cleveland.....	10,000.00	2243
City of Cleveland.....	5,000.00	2345
Cleveland City School District.....	15,000.00	24
Cleveland City School District.....	7,000.00	73
Cleveland City School District.....	5,000.00	661
Cleveland City School District.....	4,000.00	323
Cleveland City School District.....	10,000.00	663
Cleveland City School District.....	5,000.00	612
Cleveland Heights Village School District, Cuyahoga County .....	20,000.00	520
Cleveland Heights Village School District, Cuyahoga County .....	1,184,000.00	31
Cleveland Heights Village School District, Cuyahoga County .....	63,000.00	67
Cleveland Heights Village School District, Cuyahoga County .....	111,000.00	98
Cleveland Heights Village School District, Cuyahoga County .....	10,000.00	220
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	381
Cleveland Heights Village School District, Cuyahoga County .....	3,000.00	702
Cleveland Heights Village School District, Cuyahoga County .....	63,300.00	707
Cleveland Heights Village School District, Cuyahoga County .....	15,000.00	838
Cleveland Heights Village School District, Cuyahoga County .....	25,000.00	1268
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	1270
Cleveland Heights Village School District, Cuyahoga County .....	8,000.00	1273
Cleveland Heights Village School District, Cuyahoga County .....	10,000.00	1280
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	1362
Cleveland Heights Village School District, Cuyahoga County .....	4,500.00	1498
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	1512
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	1512
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	1709
Cleveland Heights Village School District, Cuyahoga County .....	10,000.00	1719

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
CUYAHOGA COUNTY—Continued.		
Cleveland Heights Village School District, Cuyahoga County .....	\$ 5,000.00	1736
Cleveland Heights Village School District, Cuyahoga County .....	20,000.00	1793
Cleveland Heights Village School District, Cuyahoga County .....	300,000.00	1848
Cleveland Heights Village School District, Cuyahoga County .....	100,000.00	1859
Cleveland Heights Village School District, Cuyahoga County .....	236,750.00	1860
Cleveland Heights Village School District, Cuyahoga County .....	285,000.00	1862
Cleveland Heights Village School District, Cuyahoga County .....	5,000.00	2245
Cleveland Heights Village School District, Cuyahoga County .....	6,000.00	2245
Village of Dover.....	5,000.00	1192
Village of Dover.....	7,500.00	1794
Dover Village School District.....	5,000.00	386
City of Euclid.....	23,500.00	185
Euclid City School District.....	5,000.00	309
Euclid City School District.....	5,000.00	913
Euclid Village School District.....	6,000.00	725
Euclid Village School District.....	2,000.00	767
Euclid Village School District.....	5,000.00	850
Euclid Village School District.....	20,000.00	1269
Garfield Heights City School District.....	12,000.00	24
Village of Independence.....	6,000.00	771
City of Maple Heights.....	50,000.00	1113
City of Maple Heights.....	74,000.00	1142
City of Maple Heights.....	57,975.47	1436
City of Maple Heights.....	19,000.00	2431
City of Maple Heights.....	1,000.00	2431
Mayfield Village School District.....	23,000.00	569
Mayfield Village School District.....	5,000.00	676
Mayfield Village School District.....	6,000.00	1650
Village of Middleburg Heights.....	6,000.00	1146
North Olmsted Village School District.....	208,000.00	899
Village of North Olmsted.....	14,800.00	1972
Olmsted Falls Village School District.....	12,000.00	2261
Village of Olmsted Falls.....	24,900.00	2283
Orange Rural School District.....	10,000.00	1325
Orange Rural School District.....	40,000.00	1924
Parma City School District.....	2,000.00	677
Parma City School District.....	3,000.00	1876
Parma City School District.....	2,000.00	1877
Parma Village School District.....	1,000.00	1496

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
CUYAHOGA COUNTY—Concluded.		
Richmond Heights Village School District.....\$	6,000.00	25
Richmond Heights Village School District.....	20,000.00	1269
City of Rocky River.....	41,600.00	268
Rocky River Village School District.....	2,000.00	271
City of Shaker Heights.....	50,250.00	1861
City of Shaker Heights.....	464,263.50	1861
Shaker Heights City School District.....	5,000.00	1498
Shaker Heights City School District.....	10,000.00	1499
Shaker Heights City School District.....	5,000.00	1651
Shaker Heights Village School District.....	60,000.00	120
Shaker Heights Village School District.....	50,000.00	521
South Euclid-Lyndhurst Village School District.....	1,500.00	868
South Euclid-Lyndhurst Village School District.....	2,100.00	869
South Euclid-Lyndhurst Village School District.....	20,500.00	705
Village of University Heights.....	6,000.00	1708
DARKE COUNTY—		
Ansonia Village School District.....	2,500.00	1826
Bradford Consolidated School District.....	15,000.00	1032
Bradford Consolidated Village School District.....	10,000.00	1641
Gettysburg Village School District.....	17,000.00	867
Village of New Madison.....	11,500.00	511
Richland Township Rural School District, Defiance County .....	66,000.00	1917
Village of Ashley, Delaware County.....	10,000.00	2002
Ashley Village School District, Delaware and Morrow Counties.....	2,500.00	212
Margarette Township Rural School District, Erie County .....	4,000.00	676
FAIRFIELD COUNTY—		
Amanda Village School District.....	1,790.00	293
Village of Baltimore.....	40,000.00	584
Village of Basil.....	21,300.00	586
Lancaster City School District.....	147,400.00	2017
Walnut Township Rural School District.....	50,000.00	2016
FRANKLIN COUNTY—		
Blendon Township Rural School District.....	10,000.00	1144
City of Grandview Heights.....	15,000.00	267
Hamilton Township Rural School District.....	96,250.00	2005
Jefferson Township Rural School District.....	2,600.00	456
Norwich Township Rural School District.....	2,300.00	1934
Norwich Township Rural School District.....	20,000.00	1983
Ohio State University.....	310,000.00	2001
Ohio State University.....	520,000.00	2001
Village of Reynoldsburg.....	9,000.00	478
Village of Fayette, Fulton County.....	13,800.00	462

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
GEAUGA COUNTY—		
Middlefield Community Village School District.....\$	15,000.00	2247
Middlefield Community Village School District.....	10,000.00	2254
GREENE COUNTY—		
Beth Township Rural School District.....	20,000.00	701
Sugarcreek Township Rural School District.....	35,000.00	2003
Bridgetown Rural School District, Hamilton County.....	68,750.00	1818
Village of McComb, Hancock County.....	29,000.00	587
Village of Mount Victory, Hardin County.....	11,500.00	541
HENRY COUNTY—		
Damascus Township Rural School District.....	37,400.00	1033
Marion Township Rural School District.....	85,000.00	159
Napoleon Village School District.....	5,000.00	706
Hillsboro Exempted Village School District, Highland County .....	4,500.00	1364
Ward Rural School District, Hocking County.....	49,000.00	913
HOLMES COUNTY—		
Nashville Rural School District.....	26,000.00	1729
Prairie Rural School District.....	18,000.00	1927
HURON COUNTY—		
Townsend Township Rural School District.....	35,000.00	2365
Village of Monroeville.....	15,000.00	377
Village of Monroeville.....	15,000.00	533
JEFFERSON COUNTY—		
Brilliant Village School District.....	25,000.00	1059
Dillonvale Village School District.....	13,140.00	837
Jefferson Union Rural School District.....	75,000.00	2009
Mt. Pleasant Rural School District.....	25,000.00	1978
Port Homer Rural School District.....	25,000.00	2009
Saline Township Rural School District.....	12,000.00	351
Steubenville Township Rural School District.....	10,000.00	2282
Toronto City School District.....	7,000.00	1618
Toronto City School District.....	175,000.00	1977
Warren Consolidated Exempted Village School District	10,140.11	1055
KNOX COUNTY—		
Amity Rural School District.....	37,000.00	8
Bladensburg Rural School District—Overruled by Opinion 3275—November 19, 1938, Opinions Attor- ney General, page 2135.....	36,300.00	1810
Bladensburg Rural School District—Opinion 3013, Sep- tember 26, 1938, overruled, Opinions Attorney General page 1810 .....	36,300.00	2135
Howard Rural School District.....	46,750.00	1827
Howard Rural School District.....	46,750.00	1974
Mentor Rural School District, Lake County.....	79,750.00	1819
Bennington Rural School District, Licking County.....	4,500.00	1964

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
LOGAN COUNTY—		
Village of DeGraff.....	\$ 19,000.00	585
Washington Rural School District.....	3,238.00	1599
Washington Rural School District.....	13,000.00	2255
LORAIN COUNTY—		
City of Elyria.....	30,000.00	434
Columbia Township Rural School District.....	60,000.00	1926
Lorain City School District.....	70,000.00	1775
Sheffield Lake Village School District.....	8,000.00	1268
Sheffield Lake Village School District.....	40,000.00	1838
Sheffield Lake Village School District.....	11,400.00	215
LUCAS COUNTY—		
Adams Township Rural School District.....	3,000.00	319
Lucas County.....	5,000.00	634
Lucas County.....	10,000.00	1106
City of Toledo.....	20,000.00	26
City of Toledo.....	15,000.00	45
City of Toledo.....	5,000.00	46
City of Toledo.....	5,000.00	99
City of Toledo.....	5,000.00	184
City of Toledo.....	10,000.00	203
City of Toledo.....	20,000.00	204
City of Toledo.....	25,000.00	205
City of Toledo.....	5,000.00	219
City of Toledo.....	5,000.00	243
City of Toledo.....	85,000.00	325
City of Toledo.....	5,000.00	348
City of Toledo.....	5,000.00	352
City of Toledo.....	5,000.00	353
City of Toledo.....	10,000.00	380
City of Toledo.....	3,000.00	500
City of Toledo.....	10,000.00	538
City of Toledo.....	6,000.00	555
City of Toledo.....	5,000.00	568
City of Toledo.....	20,000.00	610
City of Toledo.....	10,000.00	613
City of Toledo.....	10,000.00	644
City of Toledo.....	4,000.00	662
City of Toledo.....	5,000.00	665
City of Toledo.....	10,000.00	851
City of Toledo.....	5,000.00	860
City of Toledo.....	10,000.00	916
City of Toledo.....	4,000.00	1252
City of Toledo.....	14,000.00	1301
City of Toledo.....	18,000.00	1380
City of Toledo.....	25,000.00	1458
City of Toledo.....	33,000.00	1586
City of Toledo.....	324,900.00	1923

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
LUCAS COUNTY—Concluded.		
City of Toledo.....	\$ 15,000.00	2028
City of Toledo.....	10,000.00	2178
Toledo City School District.....	4,000.00	26
Toledo City School District.....	25,000.00	46
Toledo City School District.....	10,000.00	238
Toledo City School District.....	8,000.00	324
Toledo City School District.....	5,000.00	419
Toledo City School District.....	10,000.00	475
Toledo City School District.....	5,000.00	477
Toledo City School District.....	5,000.00	555
Toledo City School District.....	5,000.00	664
Toledo City School District.....	5,000.00	1191
Toledo City School District.....	5,000.00	1193
Toledo City School District.....	5,000.00	1272
Toledo City School District.....	10,000.00	1361
Toledo City School District.....	7,000.00	1458
Sylvania Exempted Village School District.....	6,000.00	1956
Sylvania Exempted Village School District.....	137,500.00	2195
MAHONING COUNTY—		
Austintown Rural School District.....	5,000.00	1914
Village of Canfield.....	19,000.00	492
Jackson-Milton Rural School District.....	3,000.00	2240
Mahoning County.....	111,000.00	1884
Mahoning County.....	14,000.00	1885
Poland Village School District.....	95,000.00	1092
Village of Sebring.....	31,000.00	1362
City of Youngstown.....	26,000.00	22
City of Youngstown.....	14,000.00	129
City of Youngstown.....	12,000.00	130
City of Youngstown.....	13,000.00	243
New Bloomington Village School District, Marion County	23,000.00	1913
MEIGS COUNTY—		
Pomeroy Village School District.....	50,000.00	915
Southern Rural School District.....	8,970.00	672
MERCER COUNTY—		
Burkettsville Rural School District.....	18,000.00	2003
Village of Coldwater.....	15,000.00	981
Village of Coldwater.....	15,000.00	1141
St. Henry Village School District.....	5,000.00	1256
Sharpsburg Rural School District.....	11,000.00	1963
Sharpsburg Rural School District.....	11,000.00	2239
Village of Rockford.....	3,000.00	266
Piqua City School District, Miami County.....	4,200.00	1323
MONTGOMERY COUNTY—		
Butler Township Rural School District.....	9,000.00	782
Harrison Township Rural School District.....	10,000.00	201



RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
MONTGOMERY COUNTY—Concluded.		
Jefferson Township Rural School District.....\$	55,000.00	1654
Miamisburg City School District.....	5,000.00	1600
Montgomery County.....	150,000.00	897
Van Buren Township Rural School District.....	49,500.00	2286
Jefferson Rural School District, Muskingum County.....	45,000.00	2260
Payne Village School District, Paulding County.....	19,000.00	1973
PERRY COUNTY—		
Monday Creek Rural School District.....	660.00	8
Shawnee Village School District.....	24,200.00	1955
Somerset-Reading Village School District.....	2,100.00	1536
Village of New Lexington.....	20,000.00	1970
PICKAWAY COUNTY—		
Monroe Township Rural School District.....	30,000.00	1916
Wayne Township Rural School District.....	3,000.00	147
Western Rural School District, Pike County.....	16,000.00	1818
PORTAGE COUNTY—		
Atwater Township Rural School District.....	36,000.00	2231
Edinburg Township Rural School District.....	35,000.00	2229
Freedom Township Rural School District.....	30,000.00	2230
Hiram Village School District.....	25,000.00	2007
Rootstown Rural School District.....	45,000.00	2007
PREBLE COUNTY—		
Gratis Village School District.....	30,000.00	2008
Jackson Township Rural School District.....	2,450.00	1364
Village of New Paris.....	12,000.00	1582
Jennings Consolidated Rural School District, Putnam County .....	33,000.00	2249
Butler Village School District, Richland County.....	49,500.00	2066
SCIOTO COUNTY—		
Brush Creek Rural School District.....	1,537.66	1971
Clay Rural School District.....	63,000.00	1874
Madison Rural School District.....	13,400.00	1889
City of Portsmouth.....	5,000.00	21
Portsmouth City School District.....	10,000.00	202
Rush Township Rural School District.....	3,190.00	2232
Union Rural School District.....	400.00	947
Valley Rural School District.....	38,500.00	2006
Vernon Township Rural School District.....	18,000.00	1874
Washington Township Rural School District.....	55,000.00	1886
Wheelersburg Rural School District.....	22,000.00	1599
Wheelersburg Rural School District.....	33,000.00	1875
SHELBY COUNTY—		
Village of Jackson Center.....	17,000.00	553
City of Sidney.....	60,500.00	2128

RETIREMENT SYSTEMS—Continued.		<i>Page</i>
TEACHERS—Continued.		
STATE TEACHERS RETIREMENT SYSTEM—Continued.		
BONDS—Continued.		
STARK COUNTY—		
City of Alliance.....	\$ 5,000.00	188
Marlboro Township Rural School District.....	15,000.00	2546
Massillon City School District.....	5,000.00	1738
Village of Navarre.....	33,500.00	540
Waynesburg Village School District.....	20,000.00	2222
SUMMIT COUNTY—		
City of Akron.....	5,000.00	227
City of Akron.....	68,000.00	239
City of Akron.....	5,000.00	765
City of Akron.....	15,000.00	801
City of Akron.....	10,000.00	805
City of Akron.....	25,000.00	805
City of Akron.....	10,000.00	864
City of Akron.....	5,000.00	865
City of Akron.....	12,000.00	1147
City of Akron.....	6,000.00	1718
City of Akron.....	95,000.00	1734
City of Akron.....	1,000.00	1737
City of Akron.....	5,000.00	1789
City of Akron.....	50,000.00	1836
City of Akron.....	24,000.00	1865
City of Akron.....	7,000.00	2243
Akron City School District.....	5,000.00	188
Akron City School District.....	5,000.00	421
Notes		
Akron City School District.....	400,000.00	756
Bonds		
Akron City School District.....	9,000.00	1306
Akron City School District.....	5,000.00	1729
Barberton City School District.....	375,000.00	1955
Coventry Rural School District.....	10,000.00	1457
Cuyahoga Falls City School District.....	3,000.00	706
Green Rural School District.....	29,000.00	2221
Village of Mogadore.....	12,000.00	2005
Richfield Rural School District.....	40,000.00	1913
Village of Silver Lake.....	21,000.00	2311
Stow Rural School District.....	80,000.00	1864
Summit County.....	20,000.00	203
Summit County.....	10,000.00	274
Summit County.....	20,000.00	275
Summit County.....	500,000.00	378
Summit County.....	55,000.00	535
Summit County.....	5,000.00	704
Summit County.....	10,000.00	802
Summit County.....	10,000.00	803
Summit County.....	5,000.00	804

RETIREMENT SYSTEMS—Concluded.		<i>Page</i>
TEACHERS—Concluded.		
STATE TEACHERS RETIREMENT SYSTEM—Concluded.		
BONDS—Concluded.		
SUMMIT COUNTY—Concluded.		
Summit County.....	\$ 5,000.00	1796
Summit County.....	250,000.00	1912
Tallmadge Rural School District.....	50,000.00	1775
TRUMBULL COUNTY—		
Braceville Township Rural School District.....	6,480.00	420
Champion Township Rural School District.....	12,500.00	2424
Farmington Village School District.....	36,000.00	2241
Hubbard Village School District.....	60,000.00	2479
Liberty Township Rural School District.....	8,900.00	530
New Bazetta Rural School District.....	3,000.00	770
Vienna Township Rural School District.....	3,000.00	269
Weatherfield Township Rural School District.....	75,000.00	1766
TUSCARAWAS COUNTY—		
Dennison City School District.....	15,000.00	1585
Dover City School District.....	29,000.00	2250
VINTON COUNTY—		
Brown-Zaleski Rural School District.....	35,000.00	1976
Richland Rural School District.....	46,000.00	1925
Wilkesville Rural School District.....	20,000.00	1975
Village of Belpre, Washington County.....	29,000.00	252
WAYNE COUNTY—		
Baughman Rural School District.....	2,500.00	1117
Chippewa Rural School District.....	88,000.00	1734
Congress Rural School District.....	16,625.00	2017
East Union Rural School District.....	2,000.00	2282
Northwest Township Rural School District, Williams County .....	25,000.00	2231
Village of Bloomdale, Wood County.....	11,000.00	473
SINKING FUND COMMISSION, STATE		
BONDS:		
City of Dayton, Montgomery County.....	5,000.00	556
Village of Corning, Perry County.....	5,000.00	498
ADJUTANT GENERAL OF OHIO		
OHIO STATE ARMORY, COSHOCTON		
Status, Contract, State with:		
William W. Gesling and William J. Gesling, DBA The Gesling Plumbing Company, designated work on Armory.....		979
William W. Gesling and William J. Gesling, DBA The Gesling Plumbing Company, designated work on Armory.....		1016
The Gibbons-Grable Company, certain branches of work on Armory .....		978
W. E. Metzger, DBA Clintonville Electric Company, electric work .....		980

Page

## ADJUTANT GENERAL OF OHIO—Continued.

Status, Contract, State with:—Continued.

## OHIO STATE ARMORY, LAKEWOOD

R. P. Carbone, DBA R. P. Carbone Construction Company, designated work .....	1068
The Garber-Wright Company, plumbing and other designated work....	1066
Schirmer-Schneider Company, electrical work.....	1131
The Spohn Heating and Ventilating Company, heating work.....	1067

## OHIO STATE ARMORY, WESTERVILLE, Franklin County

J. E. Geis, DBA Geis Construction Company, completion all branches of work, except mechanical trades.....	406
William W. Gesling and William J. Gesling, DBA Gesling Plumbing Company, heating work.....	408
The Ginn Electric Company, electrical work.....	405
H. L. Herboltzheimer, plumbing, sewerage and gas work.....	407

## OHIO STATE ARMORY, IRONTON, Lawrence County

Geo. W. Timmons, Inc., construction, designated branches of work.....	1241
E. B. Whitehurst, DBA Whitehurst Plumbing Company, plumbing and other service.....	1452
Same contractors, heating and ventilating.....	1453
George A. Youngman, DBA Youngman Electric, completion of electrical work.....	1324

## OHIO STATE ARMORY, TOLEDO

Herman J. Suhrbier, specified additions and alterations.....	1017
--	------

## OHIO STATE THEATRE, CAMP PERRY, Ottawa County

Carl Kinsel, electrical work.....	194
J. F. Oelgoetz, DBA J. F. Oelgoetz Co., construction and completion, summer cooling system.....	175
The Ohio State Construction Company, designated work.....	177
Same contractor, construction and completion, warehouse.....	606
J. W. Wuellner, DBA Wuellner and Theado, plumbing and sewerage	176

## OHIO STATE ARMORY, VAN WERT

Hisey and Bebout, designated work.....	2013
W. E. Metzger, DBA Clintonville Electric Company, electrical work....	2181
The J. F. Oelgoetz Company, plumbing.....	2012
The Williams Brothers Company, heating system.....	2014

## ADJUTANT GENERAL OF OHIO

Status, Abstract of Title, Deed, etc.

Purchase by state, from American Legion of Ohio, Auglaize Post No. 330, designated parcels of land, City of Wapakoneta, Auglaize County	445
Purchase by state, from Board of County Commissioners, Hardin County, designated land, City of Kenton, Hardin County.....	2686
Purchase by state, from The Toledo Trust Company, designated land, certain lots, Toledo, Lucas County, use, Department of Property....	941

ADJUTANT GENERAL OF OHIO—Continued.	<i>Page</i>
Status, Abstract of Title, Deed, etc.—Continued.	
Purchase by state, from The Mason Tire & Rubber Corp., part of Lot 32, 1.28925 acres, Lake Street, City of Kent, Portage County—recommendations, procedure to approval of transaction.....	28
Donation or gift, to state from estate, Clyde A. L. Purmort, two parcels of land, City of Van Wert, Van Wert County, for construction of State Armory from funds appropriated by General Assembly.....	1919
 AGRICULTURAL EXPERIMENT STATION, OHIO	
Hon. Carl E. Steeb, Secretary, Board of Control	
Status, Abstract of Title, Deed, etc.	
Purchase by state, from Charles F. Davis, Fred A. Davis and Nora G. Davis Zimmerman, designated lands, Hocking County, use, Division of Forestry.....	668
Purchase by state, from Nettie M. Good, designated land, Laurel Township, Hocking County, use, Division of Forestry.....	492
Gift to state, from Guy B. Findlay, designated land, Huntington and Wellington Townships, Lorain County—Board of Control, The Ohio Agricultural Experiment Station—Reverter clause—Forfeiture—Use, State Forest.....	54
Purchase by state, from Leona Labold, designated land, Nile, Brush Creek and Union Townships, Scioto County, use, Division of Forestry .....	449
Purchase by state, from J. D. Foley, designated land, three tracts, Nile Township, Scioto County, use, Division of Forestry.....	616
Purchase by state, from C. W. Miller, designated land, Rush Township, Scioto County, use, Division of Forestry.....	1388
 ARCHAEOLOGICAL AND HISTORICAL SOCIETY, THE OHIO STATE	
Ohio State Museum Building	
Status, Abstract of Title, Deed, etc.	
Proposed purchase by state from Al Hatfield, designated land, Village of Ripley, Brown County, use, said Society.....	2131
Disapproval, papers submitted, proposed purchase, designated land, Brush Creek Township, Highland County, account no consideration specified and other omissions.....	1505
Purchase by state, from Earl P. Knisely, designated land, Goshen Township, Tuscarawas County, use of said Society.....	1436
 CONSERVATION COMMISSIONER	
Status, Abstract of Title, Deed, etc.	
DEED:	
To state from, Allen C. Koop, designated land, St. Marys Township, Auglaize County, use, fish hatchery.....	937
To state from, Andover Park Board, lease, designated real estate, Andover Township, Ashtabula County, use, park purposes.....	1393
To state from, Joseph H. Kaufman, designated land, Washington Township, Henry County, use, Bureau of Inland Lakes and Parks, see opinion 1954, February 19, 1938, Opinions Attorney General, page 368 .....	314

	<i>Page</i>
CONSERVATION COMMISSIONER—Concluded.	
Status, Abstract of Title, Deed, etc.—Concluded.	
DEED—Concluded.	
To state, from same party, see opinion 1917, February 14, 1938, page 314 .....	368
Donation to state by, The Jefferson Iron Company, designated land, Jefferson Township, Jackson County, use, park purposes.....	1957
Donation to state by, Sportsmen in Jackson County, tract of land, Jefferson Township, Jackson County, construction proposed dam and lake .....	1942
To state from, Lena M. Hill, land, Union Township, section 15, town- ship 17 North, range 18 West, Licking County, construction and maintenance, Federal Fish Hatchery.....	1531
To state, designated parcels land, Catawba and Put-In-Bay Islands, Ottawa County, held by The United States Fisheries Company, bankrupt, through proceedings, United States District Court, North ern District of Ohio, Western Division, park and dock purposes.....	2159
To state from, Arthur G. Smith, part of South Bass Island, Put-In- Bay, Ottawa County, for certain housing facilities.....	1978
To state from, C. E. Hemming, et al., described land, Mifflin Town- ship, Pike County, fish hatchery.....	2287
To state from, William A. Martin, described land, Perry Township, Putnam County .....	117
To state, Lease, Wood County Park Board, tract known as "Mary Jane Thurston Park," Grand Rapids Township, Wood County, use, Park and Recreation purposes.....	1307

STATE GAME REFUGE

Purchase by state from, Estate, George P. Addicott, deceased, desig- nated lands, Orwell Township, Ashtabula County.....	2278
Lease from, Antioch College, Yellow Springs, designated parcel land, Miami, Cedarville, Xenia Townships, Greene County.....	2576
Lease from, 3 grantors, designated land, Pleasant Township, Henry County .....	313
Lease from, Minnie P. Rosebraugh, No. 2419, and S. H. Rosebraugh, No. 2420, designated land, Union Township, Licking County.....	1043
Lease from, Miami Conservancy District, Dayton, designated parcel of land, Randolph and Butler Townships, Montgomery County.....	2575
Lease from, Several property owners, designated land, Jefferson Town- ship, Williams County.....	1654
Lease from, Eugenia B. Reddin, designated land, Henry Township, Wood County .....	2116

## HIGHWAYS, DIRECTOR OF

Status, Abstract of Title, Deed, etc.

Numbers 9, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 39, 40, 41, 42, 43, 44, reverter clauses, covenants running with the land, easements, stipulations, etc.—Springfield and Xenia Traction Company, successor to Little Miami Traction Company, could convey good fee simple title to certain numbered deeds—E. C. Gwyn and John P. Martin—Anna Margaret Gerhardt—Grantors—State of Ohio, through Director of Highways, grantee ..... 570

State with:

I. Koch, designated land, Village of Laetonia, Columbiana County..... 720  
 Coshocton National Bank, parcel land, Tuscarawas Township, Coshocton County ..... 1548  
 Cleveland Interurban Railroad Company, Highway right of way SH ICH No. 35, Section L-1, pt. Landers Circle, Cuyahoga County 1770  
 Oscar Miller, purchase, designated land, Village of Millersburg, Holmes County ..... 1459  
 Toledo Edison Company, designated lands, Lucas County—See Volumes I, II, Opinions Attorney General, 1935, pp. 641, 800..... 1472  
 John M. Moir and Laura L. Moir, designated land, Sandusky Township, Sandusky County ..... 1257  
 Mont S. Fletcher, designated land, Village of Montpelier, Williams County ..... 2276

Contract—Agreement: State with:

Charles E. Denney and John A. Hadden, trustees, property, Erie Railroad Company and The New York Central Railroad Company, lessee, property Cleveland, Cincinnati, Chicago and St. Louis Railway Company, elimination grade crossings over designated tracks, SH No. 60, Clark County, Federal Aid Grade Crossing Project No. FAGH-681-I..... 1366  
 The Baltimore and Ohio Railroad Company, construction and improvement, Georgetown-Wilmington Road, SH 175 Secs. E. (Pt.) D & C Relocation Clinton County, Federal Aid Project 655-1..... 199  
 The Baltimore and Ohio Railroad Company and Cuyahoga County, elimination grade crossing, SH 17, Independence Village, Cuyahoga County ..... 1088  
 Board County Commissioners, Cuyahoga County, improvement, Cleveland-Buffalo Road, SH No. 2, U.S.R. No. 20, East Cleveland 1077  
 Board County Commissioners, Cuyahoga County, construction and improvement, SH. Nos. 17, 460, designated location, Cuyahoga County ..... 1320  
 Board County Commissioners, Cuyahoga County, SH Nos. 17, 460, Cuyahoga Heights, Independence, Valleyview..... 1992  
 The Chesapeake and Ohio Railway Company, elimination grade crossing, Goodale Street, Columbus and Grandview Heights, Franklin County, Federal Aid Grade Crossing Project..... 1564  
 The Chesapeake and Ohio Railway, elimination grade crossing, Groveport Road, Lockbourne Road, Franklin County, Federal Aid Grade Crossing Project ..... 1564

HIGHWAYS, DIRECTOR OF—Continued.

Status, Abstract of Title, Deed, etc.—Continued.

	<i>Page</i>
The Pennsylvania Railroad Company, lessee The Pittsburg, Cincinnati, Chicago and St. Louis Railroad, reconstruction crossing, SH 910, Dublin Road, Franklin County.....	1992
Village of Wauseon, improvement, portions SH Nos. 296, 298, apportioned share of cost to be paid by each party thereto, Fulton County .....	1626
Village of Wauseon, revised contract, improvement SH Nos. 296, 298, Fulton County.....	2170
City of Gallipolis, improvement SH No. 7, Section Gallipolis, Gallia County .....	2169
City of Cincinnati, improvement, SH No. 43, section Cincinnati (Part) Hamilton County, U.S.W.P.G.C. and project No. W.P.G.M. 539-E .....	94
Receivers, The Cincinnati and Lake Erie Railroad, status supplemental agreement, reconstruction, relocation tracks, Hamilton County.....	1545
The Pennsylvania Railroad Company, realignment and reconstruction, SH 8, Sec. M, Hamilton County.....	769
Revised form agreement, with The Pennsylvania Railroad Company, drainage, along railroad tracks, Milford, Hamilton County.....	943
The Pennsylvania Railroad Company, lessee, The Little Miami Railroad, reconstruction, designated crossing, SH No. 8, Terrace Park, Hamilton County .....	1991
City of Newark, Dugway-Newark Road, improvement, S. H. No. 748, Licking County .....	1619
The New York Central Railroad Company, lessee, The Cleveland, Cincinnati, Chicago and St. Louis Railway Company, installation protective device over grade crossing tracks, SH No. 853, proximity, Grafton, Lorain County.....	2032
The Wheeling and Lake Erie Railway Company, installation, flash lights, grade crossing, near Oberlin, Lorain County, project No. FAGH 293 (3) .....	2373
N. Y. Central Railroad Company and Toledo Angol and Western Railway Company, SH No. 55, elimination grade crossing over tracks, south of Toledo and Ottawa Hills, Lucas County.....	1350
The Baltimore and Ohio Railroad Company, elimination grade crossing, SH No. 291, Medina-Norwalk Road, as designated, Medina, Medina County .....	793
The New York Central Railroad Company, elimination, grade crossing, SH No. 265, part Section A, Mercer County.....	973
The Pennsylvania Railroad Company, SH. No. 347, Trinway, Muskingum County .....	1733
The Detroit-Toledo and Ironton Railroad Company and the Village of Waverly, Pike County.....	1165
The Pennsylvania Railroad Company, lessee, The Pittsburg, Fort Wayne and Chicago Railway Company, elimination grade crossing over tracks, SH No. 501, described point, Richland County.....	1990
Village of Woodville, improvement, portion Fremont-Perrysburg Road, SH No. 275, apportioned share cost to be paid by each party thereto, Sandusky County.....	1627



	<i>Page</i>
<b>HIGHWAYS, DIRECTOR OF—Concluded.</b>	
Status, Abstracts of Title, Deed, etc.—Concluded.	
The Akron, Canton and Youngstown Railway Company, elimination grade crossing over tracks, SH No. 572, Akron, Summit County Van Wert County, improvement SH. Nos. 263, 875, Village of Willshire, Van Wert County.....	2031 2214
The Wabash Railway Company, and Village of Blakeslee, separation grades, SH No. 308, Village of Blakeslee, Williams County.....	1165
The New York Central Railroad Company, improvements, viaduct approaches, SH No. 880, Moline, Wood County.....	2030
Wyandotte County, improvement, Morral-Nevada-Northern Road, SH No. 524, bridge construction, Village of Nevada, Wyandotte County	1219
<b>PUBLIC WELFARE, DEPARTMENT OF</b>	
Contract, State with:	
E. Keeler Company, Pennsylvania, project, certain equipment and rebuilding Westinghouse stoker of continuous ash discharge, Ohio Hospital for Epileptics, Gallipolis.....	1948
City of Mansfield, Ohio, disposition of sewage, Ohio State Reformatory .....	2333
<b>CONSERVATION COMMISSIONER</b>	
<b>PUBLIC FISHING GROUNDS</b>	
Easements:	
Designated land to state by:	
Ernest Flagg, No. 1711, Greene Township, Adams County.....	1504
W. W. Crites, American Township, Allen County.....	2088
Seven tracts of land, Ruggles Township, Ashland County.....	2085
Four tracts of land, Ruggles Township, Ashland County.....	2117
Eleven grantors, Ruggles Township, Ashland County.....	2533
W. F. Knowlton, Ruggles Township, Ashland County.....	2575
J. W. Vance and H. H. Hamilton, Sugar Creek Township, Allen County .....	2546
Thirteen tracts of land, Jackson and Perry Townships, Ashland County .....	1449
Thirteen tracts of land, Jackson and Perry Townships, Ashland County .....	1450
Nos. 1766 and 1768, S. B. Reed and Roy Kamp, Perry Township, Ashland County.....	1757
Thirty-one grantors, Austinburg and Harpersfield Townships, Ashabula County.....	2582
Flora M. Reed and Cassius W. Allen, Kingsville Township, Ashabula County.....	2110
Hubert C. Buck, Lodi Township, Athens County.....	1130
Twenty-five tracts of land, Smith and Goshen Townships, Belmont County .....	1124
J. O. Jennings, Lewis Township, Brown County.....	1034
Five grantors, Lewis Township, Brown County.....	699
Sophia Heinlein, Wayne Township, Butler County.....	2086

CONSERVATION COMMISSIONER—Continued.  
 PUBLIC FISHING GROUNDS—Continued.

*Page*

Easements:—Continued.

Designated land to state by:—Continued.

Nos. 1805 1806, 1807, 1808, 1809, 1810, 1811, 1917, 1918, 1919, 1920, Reily and Wayne Townships, Butler County.....	1759
Nos. 1816, 1817, 1818, 1819, R. O. Copsey, W. T. Zimmerman, Mary A. Briggs, Frank B. Stafford, Jackson Township, Champaign County	1755
Nos. 1812, 1813, 1814, 1815, Bethel and Pike Townships, Clark County	1757
By heirs of Jennie Butler, Springfield Township, Clark County.....	2580
Clark, Champaign, and Preble Counties, instruments numbered 1098 and 1907 to 1916.....	1620
Cecil T. Hartley and Wilbert Mumford, Pike Township, Clark County	1120
Florence Conner, Stonelick Township, Clermont County.....	2097
L. C. Miller and Elmer E. Pierce, conveyances numbered 1159, 1160, Franklin Township, Clermont County.....	1036
E. W. Harvey and William and Eva Warren, Adams Township, Clin- ton County.....	1756
D. C. and Bertha L. Peele, Union Township, Clinton County.....	1121
Twenty-nine grantors, twenty-one designated tracts, Union, Adams and Chester Townships, Clinton County.....	1037
John W. Weimer, Greenville Township, Darke County.....	1041
C. A. Garee, No. 1513 and A. F. Taylor, No. 1514, Orange and Berlin Townships, Delaware County.....	976
With Peoples Building and Loan Company, Berlin Township, Dela- ware County.....	714
W. P. Whittier, No. 1599, Edith Whittier, Berlin Township, Delaware County .....	1127
Seven grantors, designated numbers, Berlin Township, Delaware County .....	367
Twenty-seven grantors tracts of land, Genoa, Berkshire, Berlin, Orange Townships, Delaware County.....	197
Five grantors, land Porter and Genoa Townships, Delaware County....	623
Twelve grantors, Perry, Brown and Berlin Townships, Delaware County .....	513
Twelve grantors, Thompson Township, Delaware County.....	2457
Fifteen grantors, Delaware, Highland, Meigs and Fayette Counties....	592
Five grantors, Delaware and Union Counties.....	435
Sixteen grantors, Richland and Rushcreek Townships, Fairfield County .....	1123
Six grantors, Richland and Rushcreek Townships, Fairfield County.....	1401
Rushville Union School Board and Grace McCafferty, et al., Richland and Rushcreek Townships, Fairfield County.....	2087
Five tracts of land, Violet Township, Fairfield County.....	1126
C. E. Cockerill, Perry Township, Fayette County.....	1754
Roy W. Griffith, Marion Township, Fayette County.....	2573
Several property owners, Jefferson Township, Fayette County.....	621
Three grantors, Jefferson and Wayne Townships, Fayette County.....	708
Thirteen grantors, Marion Township, Fayette County.....	2451
Three grantors, Perry and Wayne Townships, Fayette County.....	2118

## CONSERVATION COMMISSIONER—Continued.

## PUBLIC FISHING GROUNDS—Continued.

## Easements :—Continued.

## Designated land to state by :—Continued.

Twenty-three grantors, Wayne, Union and Perry Townships, Fayette County .....	296
Seven grantors, Wayne, Union and Perry Townships, Fayette County .....	439
Five grantors in Fayette, Clark, Scioto, Geauga, Clinton, Perry and Gallia Counties.....	841
Sixteen grantors, Franklin and Gorham Townships, Fulton County....	1403
L. E. Hosmer, No. 1469 and C. W. Leggett, No. 1471, Burton Township, Geauga County.....	711
Rossie Leggett, Montville Township, Geauga County.....	1040
Village of Hillsboro, Highland County.....	93
Thirteen grantors, Liberty and Penn Townships, Highland County....	196
Three grantors, Madison Township, Highland County.....	2535
Falls Township, Hocking County.....	1400
Archie Croshaw, Fitchville Township, Huron County.....	2106
Bertha M. Ernsberger, Administratrix, Fitchville Township, Huron County .....	2578
Four grantors, Fitchville, Clarksfield, Wakeman and Greenwich Townships, Huron County.....	2089
Eighteen grantors, Fitchville, Clarksfield, Hartland and Wakeman Townships, Huron County.....	2100
1836 to 1904, Greenwich, Fitchville, Hartland, Clarksfield and Wakeman Townships, Huron County.....	1621
W. H. Howell Estate, Jefferson Township, Jackson County.....	1421
Seventeen named grantors, Jefferson Township, Jackson County.....	450
Washington Township, Licking County.....	2092
Twenty-nine grantors, Washington, Newton and Newark Townships....	2455
Seven grantors, Chester and Rutland Townships, Meigs County.....	1448
Pomeroy National Bank, Chester Township, Meigs County.....	2579
Easements 1797 to 1804, Scipio and Rutland Townships, Meigs County .....	1502
Washington Township, Miami County, William J. Decker, grantor....	1042
Arthur G. Hecathorn, Perry Township, Montgomery County.....	2096
Five grantors, Jackson, Perry and Madison Townships, Montgomery County .....	1039
Mary E. Steward, Cardington Township, Morrow County.....	2578
Seven grantors, Lincoln and Peru Townships, Morrow County.....	715
Nine grantors, Clayton and Madison Townships, Perry County.....	512
Twelve grantors, Madison, Clayton and Reading Townships, Perry County .....	713
H. A. Atwood, No. 1668, O. C. and Mary Kyser, No. 1669, Nelson Township, Portage County.....	1160
The Maple Heights Construction Company, Nelson Township, Portage County .....	1406
Albert S. Lauffer, Paris Township, Portage County.....	1044
E. E. and M. T. Griffith, Peter Paul Stein, W. S. Griffith, Nos. 1452, 1455, 1460, Paris Township, Portage County.....	974
Forty-three grantors, Portage, Franklin, Union, Madison, Fayette, Montgomery, Seneca, Scioto and Fairfield Counties.....	1216

CONSERVATION COMMISSIONER—Continued.

PUBLIC FISHING GROUNDS—Concluded.

Easements:—Concluded.

Designated land to state by:—Concluded.

The Union Life Insurance Company, Nelson Township, Portage County .....	1407
Three grantors, Nelson, Hiram and Paris Townships, Portage County	1408
Thirty-two grantors, Nelson, Windham and Hiram Townships, Portage County.....	1129
Nine grantors, Paris and Charlestown Townships, Portage County.....	709
1785 to 1791, inclusive Windham Township, Portage County.....	1503
Nos. 49, 1792, 1793, 1794, 1795, 1796, Windham and Paris Townships, Portage County .....	1758
W. H. Markey, Harrison Township, Preble County.....	2108
Charles E. Steck, No. 678, Harrison Township, Preble County.....	1038
E. P. Trittschuh, No. 792, Harirson Township, Preble County.....	1038
John Warnke, No. 1971, Harrison Township, Preble County.....	2097
Mabel R. Ozias, Twin Township, Preble County.....	1761
Eight grantors, Twin, Lanier and Harrison Townships, Preble County	2101
C. O. Pierman, Ottawa Township, Putnam County.....	1753
Ten grantors, Sugar Creek Township, Putnam County.....	2114
Twenty grantors, Sugar Creek and Union Townships, Putnam County	2580
Sixteen grantors, Madison Township, Scioto County.....	712
Four grantors, Madison Township, Scioto County.....	1122
Ernest Flagg, Nile Township, Scioto County.....	1504
Ten grantors, Scioto, Portage, Trumbull, Geauga and Lake Counties	768
Ervin D. Brautigam, Green Township, Shelby County.....	2459
W. C. Cook, Twinsburg Township, Summit County.....	2577
Mrs. Iva Kever, Twinsburg Township, Summit County.....	2109
John Gabriel, Claborne Township, Union County.....	2574
Twenty-two grantors, Claborne, York and Leesburg Townships, Union County .....	2454
Seven grantors, Jerome and Darby Townships, Union County.....	1128
Edward Clouse, Wilshire Township, Van Wert County.....	1042
Twelve grantors, Madison, Swan and Elk Townships, Vinton County....	975
W. A. and Helen M. Kermodé and Mable S. Carey, Clear Creek Township, Warren County.....	2098
Twelve grantors, Clear Creek Township, Warren County.....	2094
Charles E. Caulkins, Millcreek Township, Williams County.....	1753
Heirs of W. C. Swisher Estate, Jefferson Township, Williams County	1402
Five grantors, Millcreek and Pulaski Townships, Williams County.....	1404
Nora Mignin, et al., Pulaski and Springfield Townships, Williams County .....	1501
Twenty-eight grantors, Pulaski, Springfield and Jefferson Townships, Williams County.....	1161
Twelve grantors, St. Joseph Township, Williams County.....	1035
Six grantors, Marselles Township, Wvandong County.....	1447

	<i>Page</i>
CONSERVATION COMMISSIONER—Continued.	
RESERVOIR LAND	
Lease, State with:	
Alvin Allebaugh, Osborn, described portion embankment, Lake St. Marys, Auglaize County.....	76
Lucy Bridgford, designated land, Lake St. Marys or Grand Lake, Auglaize County.....	2458
Emma J. Conrad, designated portion, Lake St. Marys, Auglaize County	1355
Louie Makley, designated portion, Lake St. Marys, Auglaize County....	710
S. A. Crane and F. A. Crane, designated portion, Buckeye Lake, Fairfield County.....	710
Mary Elsie Hainey, designated portion, Lake St. Marys or Grand Lake, Auglaize County.....	1396
Gladys Patton, designated portion, Lake St. Marys or Grand Lake, Auglaize County.....	2111
To six designated parties, described portions, Lake St. Marys, Auglaize County; Buckeye Lake, Licking and Perry Counties; Indian Lake, Logan County .....	182
R. W. Bowen and Hattie E. McClanahan, designated portion, Buckeye Lake, Fairfield County.....	1398
Frank E. Gerling, designated lots, Shell Beach, Walnut Township, Buckeye Lake, Fairfield County.....	2090
R. C. Lichty, designated portion, Buckeye Lake, Fairfield County.....	1405
Mrs. Nellie Loewer and Anna C. Hessenauer, designated lands, Buckeye Lake, Fairfield County.....	1356
Christ Ludwigs, designated land, Buckeye Lake, Fairfield County.....	1451
The Ohio Power Company, right to occupy and use for pole lines to transport electrical energy, designated property Fairfield Beach and Spring Run Island, Buckeye Lake, Fairfield County.....	2105
The Ohio Power Company, permit to occupy and use for pole line, transmission of electric power, designated property, Buckeye Lake, Fairfield County.....	2566
The Ohio Power Company, Newark, Ohio, permit to occupy and use for pole line, transmission of electric power, designated property, Buckeye Lake, Fairfield County.....	2567
George Rinehart, designated parcels of land, Buckeye Lake, Fairfield County .....	767
Gail Sesler, designated land, Summerland Beach, Buckeye Lake.....	2410
Sadie Wallace, designated land, Summerland Beach and Buckeye Lake, Fairfield County.....	295
Several Lessees, locations designated, Buckeye Lake, Fairfield County	2448
Anna Harrison Ewing, Alta W. Nagle, Herr Realty Corporation, designated land, Buckeye Lake, Fairfield and Licking Counties.....	1218
Wm. J. Zimmer, Gladys I. McLaughlin Kessler and Marcellus V. Kessler, R. E. Devore, Raymond and C. G. Armstrong, E. J. Holtsberry, W. H. Buckley, designated land, Buckeye Lake, Fairfield and Licking Counties.....	1764
Erwin Marquardt, Margaret Stubbs, two leases, designated land, Buckeye Lake, Fairfield County and Indian Lake, Logan County.....	591

## CONSERVATION COMMISSIONER—Continued.

## RESERVOIR LAND—Continued.

## Lease, State with:—Continued.

Harvey G. Baker, Buckeye Lake, Fairfield County; Emmert and Clara Ziegler, Lake Loramie, Shelby County; Mary Rock, Indian Lake, Logan County.....	369
R. J. Donaldson, described reservoir property, Licking County, G. R. Grimsley, described property, Walnut Township, Fairfield County	2115
Several Lessees, designated locations, Buckeye Lake, Licking County	2447
J. L. Bogart, Philip Morley, J. Y. Leibansparger, designated land, Buckeye Lake, Fairfield County; Indian Lake, Logan County.....	77
O. C. Bolin, Leonard Helwagen, designated land, Indian Lake, Logan County .....	2091
Mrs. Augusta Eddy, designated land, Indian Lake, Russells Point, Logan County.....	310
Edythe C. Meyer, Margaret DeWeese, designated land, Indian Lake, Russells Point, Logan County.....	1397
J. H. Smith, B. Hazel Bowers, Chas. E. Pobst, designated land, Indian Lake, Logan County.....	622
Lillie Meyer, Henry G. Meyer, C. F. Berg, E. A. Wendelmoot, L. E. Schiffer, designated land, Indian Lake and Lakeview, Logan County	2112
Pearl Weiffenbach, et al., designated land, Indian Lake, Logan County	41
Three lessees, designated land, Indian Lake, Logan County.....	2452
Oran F. Creechbaum, Lakeview, waterfront embankment lot 19, Lakeview, Logan County.....	1763
Julie E. Rockwell Hall, Emma V. Short, designated land, Russells Point and Lake Loramie.....	181
Louise Lawarre, designated land, Indian Lake, Washington Township, Logan County.....	1215
W. F. Lee and Effie M. Lee, designated land, Russells Point, Washington Township, Logan County.....	1410
Percy F. Silver, designated land, Indian Lake and Stokes Township, Logan County.....	1354
Charles Belman and Pearle L. Elliott, designated land, Lake St. Marys, or Grand Lake, Mercer County, proximity of Celina.....	2103
Mrs. Gertrude Long, designated land, Lake St. Marys or Grand Lake, Mercer County.....	2099
B. A. Myers, designated portion, northerly shore Grand or Lake St. Marys, sections 5 and 6, town 6 south, range 3 east, Mercer County	977
The Ohio Power Company, right to construct and maintain a pole line for electrical energy over designated waters, Buckeye Lake, Perry County .....	2093
John Treadwell, lot No. 1, Village of Thornport, Perry County.....	1163
The Ohio Power Company, to occupy and use for pole line, to transport electrical energy over designated property, The Roosevelt Game Preserve, Niles Township, Scioto County.....	2104
Bert Vonderhyde, Fred Dickmeier, designated land, Lake Loramie, Shelby County .....	620
E. H. Burnett, Christine L. Johnston, Dr. E. J. Kontz, S. F. Betson, designated land, Portage Lakes, Summit County.....	1761

## CONSERVATION COMMISSIONER—Concluded.

## RESERVOIR LAND—Concluded.

## Lease, State with:—Concluded.

John F. Koch, described waterfront, East Reservoir, Coventry Township, Summit County—Minna A. Stone and Sam J. Stone, described property along Turkey Foot Lake, Franklin Township, Summit County .....	2107
Charles H. Nagel, described reservoir property, Franklin Township, Summit County .....	1214
Elson Wefler, designated land, Coventry Township, Summit County....	2450

## PUBLIC WORKS,

## DEPARTMENT OF PUBLIC WORKS

## Contract:

## State with:

Hollie Electric Company, electric work, project, Office Building, Division No. 3, Ohio Department of Highways, Ashland.....	178
Steinle-Wolfe, Inc., general work, project, Office Building, Division No. 3, Ohio Department of Highways, Ashland.....	179
Wuellner & Theado, Columbus, Ohio, plumbing work, project, Office Building, Ohio Department of Highways, Ashland.....	242
Emrich Company, heating work, project, Office Building, Division No. 3, Ohio Department of Highways, Ashland.....	443

## OHIO UNIVERSITY, ATHENS, ATHENS COUNTY

The B & T Floor Company, Columbus, asphalt tile floor covering, Howard Hall .....	1318
The Electric Power Equipment Company, Columbus, completion of contract, electric work, Carnegie Hall.....	2539
Robert H. Evans & Company, Columbus, addition to and alteration of Carnegie Hall .....	2192
Grif M. Lewis, Columbus, plumbing work, project, addition and alteration of Carnegie Hall.....	1903
Same contractor, same project, heating work.....	2538
Thos. Moulding Floor Company, for project, asphalt tile flooring, houses "B" and "C," men's dormitory.....	1644
Oelgoetz Company, Columbus, construction project, Turbine, General Unit .....	1348
The G. W. Sullivan Electric Company, Cincinnati, project, Turbine Generator Unit .....	1081
James William Thomas, architect, Cleveland, preparation of plans and specifications for rehabilitation and fireproofing of Carnegie Hall .....	1752
James William Thomas, architect, Cleveland, preparation plans and specifications, addition to men's dormitory and Lindley Hall, a woman's dormitory .....	2275

## MIAMI UNIVERSITY, OXFORD, BUTLER COUNTY

A. Benzing & Sons, Hamilton, building alterations, project, power plant improvements .....	1929
--	------

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS—Continued.

Page

Contract:

State with:—Continued.

The Beltzhoover Electric Company, Cincinnati, electrical work, East Wing to Chemistry Building.....	2141
The Burger Iron Company, Dayton, for smoke breeching, power plant improvement .....	2144
Charles F. Cellarius, Cincinnati, preparation of plans and specifications, men's dormitory .....	2147
T. J. Conner, Inc., Cincinnati, plumbing work, East Wing to Chemistry Building .....	2165
Alphons Custodis Chimney Construction Company, Chicago, Ill., reinforcing concrete coal storage silo and coal receiving pit, power plant improvements .....	2541
Detroit Stoker Company, Detroit, Michigan, two stokers, power plant improvements .....	2163
Fairfield Engineering Company, Marion, coal handling equipment, power plant improvements .....	2193
<i>Fosdick and Hilmer, Cincinnati:</i>	
Addition to University Hospital.....	1897
Services, construction East Wing, Chemistry Building.....	1898
Services, construction West Wing, Chemistry Building, Hughes Hall .....	1899
Services, power plant improvements.....	1928
Development of plans, Unit No. 1, Girls' Dormitory.....	2146
Preparation plans and specifications for Men's Dormitory.....	2148
Preparations and plans, equipment, East Wing of Chemistry Building .....	2331
Preparation plans, specifications, etc., fireproofing southwest section McGuffy Building .....	2427
The Fogarty Electric Company, Cincinnati, electric work, power plant improvements .....	2164
Frank Halter, Oxford, plumbing work, power plant improvements.....	2198
Harvey E. Heistand, Eaton, architect, services, cost of an addition to University Hospital .....	1896
Edward T. Honnert, Mt. Healthy, general work, alterations and additions, University Hospital .....	2536
R. E. Kramig & Company, Inc., Cincinnati, for insulation work, power plant improvements .....	2540
Nolte-Tillar Bros. Construction Company, Inc., Cincinnati, general work, project, East Wing to Chemistry Building.....	1915
Nolte-Tillar Bros. Construction Company, Inc., Cincinnati, general work, West Wing to Chemistry Building.....	2162
W. F. Schmidt, Dayton, contract for heating work, project, East Wing, Chemistry Building .....	2011
L. E. Stevens Company, Cincinnati, ventilating work, East Wing to Chemistry Building .....	2145
L. E. Stevens Company, Cincinnati, power piping, power plant improvements .....	2199
United Conveyor Corporation, Chicago, Ill., ash handling equipment....	2333



PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS—Continued.

Contract:

State with:—Continued.

The Wickes Boiler Company, Saginaw, Michigan, two water tube boilers, for power plant improvements.....	2143
Geis Construction Company, erecting spillway and other work, Kiser Lake, Johnson Township, Champaign County.....	1464
Menuet & Skemp, Millersburg, Ohio, construction outlet, east end of Buckeye Lake to Jonathan Creek .....	2428
Hollis Electric Company, electric work, project, Franklin County Highway Garage, Columbus .....	192
J. F. Oelgoetz, Columbus, project, Franklin County Highway Garage, Columbus .....	191
Grif M. Lewis, heating contract, Highway Garage Building, Franklin County, Columbus .....	193
Skilken Bros., Inc., general work, project, Franklin County Highway Garage, Columbus .....	125

OHIO STATE UNIVERSITY,  
COLUMBUS, FRANKLIN COUNTY

C. Barthelmes, for building excavation, Women's Dormitories.....	2137
C. Barthelmes, for building excavation, Men's Dormitories.....	2138
The Electric Power Equipment Company, construction and completion electrical contract, addition to Journalism Building.....	1906
E. Elford and Son, construction and completion of tunnel for Men's Dormitory .....	2135
E. Elford and Son, construction and completion of tunnel for Women's Dormitories .....	2136
The Samuel A. Esswein Heating and Plumbing Company, construction and completion plumbing contract, Journalism Building.....	1907
Robert H. Evans and Company, items 1 to 10, addition to Journalism Building, together with alternate No. 1, one freight elevator.....	1904
The Huffman-Wolfe Company, heating contract, addition to Journalism Building .....	1905
George J. Igel and Company, Inc., for building excavation and wrecking for faculty assembly unit.....	2384
Lord and Burnham Company, Des Plaines, Illinois, together with item 2 of alternate No. 2, for greenhouses and miscellaneous equipment, campus .....	1641
Same project .....	1642
Skilken Brothers, Incorporated, general contract, alternates 1, 2, 3, extension to Lounge Room, Ohio Union Building.....	116
Trapp-Carroll Company, general contract, Radio Tower, Station WOSU, Ohio State University.....	115
Otis Elevator Company, installation of elevator, Starling-Loving Hospital, Campus, Ohio State University.....	1202

PUBLIC WORKS,

DEPARTMENT OF PUBLIC WORKS—Continued.

Contract:

State with:—Continued.

OHIO SOLDIERS' AND SAILORS' ORPHANS' HOME,

XENIA, GREENE COUNTY

Chicago Bridge & Iron Company, Cleveland, construction and completion, elevated steel tank, project, water supply tank, well and pump .....	588
General Construction Company, piping work, project, water supply tank, well and pump .....	505
General Construction Company, general work, project, water supply tank, well and pump .....	506
The Layne Ohio Company, contract for pump, project.....	557

Skinner Engine Company, for power plant equipment, project, C. N. & I. Department, Wilberforce University, Wilberforce.....	774
---	-----

Leimann Construction Company, construction and completion of retaining wall for railroad siding, Longview State Hospital, Cincinnati	1857
John C. Cashman, Springfield, Ohio, construction and completion, Jackson Lake, Jackson County .....	2542

Atlas Engineering, Inc., Youngstown, addition to and remodeling Office Building, Department of Highways, Division No. 4, Ravenna, Portage County .....	1546
--	------

Atlas Engineering, Inc., Youngstown, addition to and remodeling Office Building, Department of Highways, Division No. 4, Ravenna.....	1547
---	------

The Heller Bros. Co., Youngstown, heating work, project, addition to and remodeling Office Building, Department of Highways, Division No. 4, Ravenna .....	1721
--	------

KENT STATE UNIVERSITY, KENT, PORTAGE COUNTY

August Anderson, Ravenna, plumbing work, project, Engleman Hall and addition to Lowry Hall .....	80
--	----

Walters Electric Co., electric lighting fixtures, Engleman Hall and Lowry Hall Addition.....	1203
--	------

Harry A. Fulton, architect, for plans, supervision, etc., Science Recitation Building .....	1536
---	------

Harry A. Fulton, achitect, Cleveland, Ohio, plans and specifications, WPA Project No. 67-6209.....	2344
--	------

Gesling Plumbing Company, Lancaster, heating and ventilating work project, Engleman Hall and Addition to Lowry Hall.....	142
--	-----

Gesling Plumbing Company, Lancaster, steam supply and return lines, project, services, extension for Engleman Hall.....	1732
---	------

Indiana Engineering & Construction Company, general work, project Engleman Hall and Addition to Lowry Hall.....	75
---	----

The Interior Steel Equipment Company, Cleveland, Project No. 2, new receiving and storage space and shop.....	1712
---	------

The Schirmer Peterson Company, Cleveland, general work, heating plant addition to University.....	2537
---	------

## PUBLIC WORKS,

## DEPARTMENT OF PUBLIC WORKS—Continued.

## Contract:

## State with:—Continued.

## KENT STATE UNIVERSITY, KENT, PORTAGE COUNTY—Concluded.

Sterling & Welch Company, Cleveland, furniture and furnishings, project, Engleman Hall and Lowry Hall.....	141
The Harvey Uhl Electric Company, Akron, Project No. 1, Electrical Construction, Library and Teachers' Training Buildings.....	1709
Walters Electric Company, Canton, Ohio, electrical work, project, Engleman Hall and Lowry Hall Addition.....	190
Walters Electric Company, Canton, electric service for Engleman Hall	1800

## OHIO STATE REFORMATORY,

## MANSFIELD, RICHLAND COUNTY

The Capital Elevator & Mfg. Co., Columbus, elevator and dumb-waiters, project, dining room, kitchen, cold storage plant and equipment .....	79
John C. Cashman, Springfield, construction underground tunnel, project, new underground tunnel and dining room tables and seats.....	1341
J. T. Edwards & Company, Columbus, construction new underground tunnel and dining room tables and seats.....	1347
The Ginn Electric Company, Cincinnati, project, dining room, kitchen, cold storage and equipment, electric contract.....	67
Handley Plumbing Company, plumbing work, project, dining room, kitchen, cold storage plant and equipment.....	81
The Ohio Public Service Company, Mansfield, construction and completion, project, refrigeration .....	739
Skilken Bros., Inc., Columbus, for general work, project, dining room, kitchen, cold storage plant and equipment.....	42
United Cork Companies, cork and refrigerator doors, project, dining room, kitchen, cold storage plant and equipment.....	143
The John Van Range Company, Cincinnati, kitchen equipment.....	1242
The Weiss Heating & Plumbing Company, heating, ventilating and high pressure steam work, project, dining room, kitchen, cold storage plant and equipment .....	254

## TUSCARAWAS COUNTY

## CONTRACT:

Thomas A. Altland, Massillon, heating work, project, addition to office building, Division No. 11, Department of Highways, New Philadelphia .....	69
Geis Construction Company, Columbus, general work, project, addition to office building, Division No. 11, Department of Highways, New Philadelphia .....	72
Lawrence Electric Company, Zanesville, electric work, project, addition to office building, Division No. 11, Department of Highways, New Philadelphia .....	71
Grif M. Lewis, Columbus, plumbing work, project, addition to office building, Division No. 11, Department of Highways, New Philadelphia .....	70

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS—Continued.

Contract:

State with:—Concluded.

TUSCARAWAS COUNTY—Concluded.

CONTRACT:—Concluded.

Wickes Boiler Company, Saginaw, Michigan, construction and completion, certain described boiler, stoker, etc., Ohio Reformatory for Women, Marysville, Union County ..... 1089

BOWLING GREEN STATE UNIVERSITY,  
BOWLING GREEN, WOOD COUNTY

W. J. Gillespie, construction plumbing contract, Women's Physical Education Building ..... 1420  
 W. J. Gillespie, Bowling Green, heating work, natatorium..... 2386  
 The Hadlock-Krill Company, Cleveland, general work, natatorium..... 2274  
 E. G. Reitz Company, Bellevue, construction and completion, electrical contract, Women's Physical Education Building..... 1543  
 W. F. Schmidt, completion, heating contract, Women's Education Building ..... 1544  
 Wuellner & Theado, Columbus, plumbing work, natatorium..... 2385

LEASE, CANAL LANDS

Designated portion:

State to:

MIAMI AND ERIE CANAL

The Ohio Power Company, Newark, land, Allen and Van Wert Counties, right to occupy and use for pole line purposes..... 207

AUGLAIZE COUNTY

Department of Agriculture, land near dam and property known as "Forty Acre Pond," right to occupy and use for public recreation and fish propagation purposes..... 1281  
 City of St. Marys, right to take water from level of Miami and Erie Canal between locks 12 and 13, St. Marys, for power plant purposes 1816  
 City of St. Marys, land in City of St. Marys, right to occupy and use for warehouse and storage purposes..... 1828  
 St. Marys Woolen Manufacturing Company, land in City of St. Marys, right to occupy and use for business and manufacturing purposes..... 541  
 The Shell Petroleum Corporation, a Virginia Corporation of St. Louis, Mo., land, Village of Kossuth, right to lay, construct and maintain pipe lines as described..... 205  
 Francis Kuck and Anna Langhorst, New Bremen, land, Village of New Bremen, right to occupy and use for business, building and gas station purposes ..... 543

The Crystal Tissue Company, Middletown, land, Lemon Township, Butler County, right to occupy and use for building and general business purposes ..... 607

	<i>Page</i>
PUBLIC WORKS,	
DEPARTMENT OF PUBLIC WORKS—Continued.	
LEASE—CANAL LANDS—Continued.	
Designated portion:	
State to:—Continued.	
MIAMI AND ERIE CANAL—Continued.	
AUGLAIZE COUNTY—Concluded.	
E. J. Weber, Emma A. Thomas, Catherine M. Hursh, Ray E. Sebald, Herbert A. Sebald and W. W. Sebald, land, Middletown, Butler County, use, right to occupy and use for storeroom and yard purposes	813
The Harding-Jones Paper Company, land, Middletown, Butler County, use, manufacturing and general business purposes.....	1470
Board of Education, Defiance City School District, Defiance County, land, to occupy and use for elementary school building.....	1813
August A. Nickels, land, Defiance, Defiance County, use, business and building purposes .....	1701
The Fox Paper Company, Lockland, land, tracts A-1, A-2, B, C and D, City of Lockland, reservations, highway purposes.....	636
Jesse J. Gilbert, land, Lockland, Hamilton County, use, business purposes .....	2391
J. R. Timberman, land, Lockland, Hamilton County, use, general business purposes .....	2487
 MIAMI COUNTY	
Chalmer C. Brown, Troy, land, Concord Township, use, residential and agricultural purposes .....	47
Margaret Farver, Concord Township, Miami County, use, agricultural purposes .....	1660
Ralph R. Kiser, land, Concord Township, use, residential and agri- cultural purposes .....	2120
Charles F. Duffy, land, Troy, use, oil and gas filling station.....	1866
Charles F. Duffy, land, Troy, use, oil and gas filling station.....	2346
The Pure Oil Company, land, Troy, construction, maintenance and operation, oil and gasoline filling station.....	2262
City of Piqua, land, Washington Township, use, spur track right of way .....	2123
 Village of Vandalia, land, Butler Township, Montgomery County, use, lay and maintain certain described pipe under canal property....	524
The Ohio Power Company of Newark, land, Auglaize Township, Paulding County, right to erect, maintain and operate high tension pole line on canal property.....	1658
 SHELBY COUNTY	
Hugh C. Cain, certain Sidney Feeder Canal Land, use, residence and poultry yard purposes .....	1656
Carl Schlagetter, Sidney Feeder, use, garage and gardening purposes	2377
The Shelby County Fish and Game Association, Sidney, land, use, public recreation and fishing area purposes.....	817
The Tide-Water Pipe Company, Limited, Bradford, Pennsylvania, land, Sections 11 and 17, Range 6, use, lay and maintain oil pipe lines under canal .....	1683

	<i>Page</i>
PUBLIC WORKS,	
DEPARTMENT OF PUBLIC WORKS—Continued.	
LEASE—CANAL LANDS—Continued.	
Designated portion:	
State to:—Continued.	
MIAMI AND ERIE CANAL—Concluded.	
SHELBY COUNTY—Concluded.	
F. M. Krendl, and J. F. Mericle, Delphos, land, Delphos, Van Wert County, use, building and gas station purposes.....	523
 OHIO AND ERIE CANAL	
COSHOCKTON COUNTY	
Charles A. Bichsel, land, Adams Township, use, agricultural and building purposes .....	595
Charles A. Bichsel, Adams Township, use agricultural and building purposes .....	1046
Adren Smith, Fresno, land, Lafayette Township, use, cottage site and agricultural purposes .....	1812
Hubert W. Shurtz, land, Oxford Township, use, cottage site and agricultural purposes .....	1197
Ralph D. Zook, Walnut Creek, land, Oxford Township, use, residen- tial and agricultural purposes .....	2330
Frank D. Johns, land, Village of Roscoe, upper or middle basin of canal, use, park, bathing beach, summer resort and general amuse- ment purposes .....	1932
Frank W. Workman, land, Tuscarawas Township, use, residential and agricultural purposes .....	1960
<hr style="width: 10%; margin: 10px auto;"/>	
The Republic Steel Corporation, and The American Steel and Wire Company, land, Cleveland and Village of Cuyahoga Heights, Cuya- hoga County .....	1188
 FAIRFIELD COUNTY	
The Fairfield Paper Company, Baltimore, land, Village of Baltimore, use, business purposes .....	1962
Helen M. Dobson, lot No. 2, Baltimore Road, use, cottage site and gardening purposes .....	2119
Earl Jacobs, Carroll, land, Bloom Township, use, pasturage purposes	544
City of Lancaster, land, Marginal Tract No. 28, use, street, sewage, drainage, public park and other municipal purposes.....	634
Clay Bright, "Spoil Bank Allotment," Village of Millersport, use, residential and agricultural purposes .....	1698
Millersport Bank Company, Lot No. 3, land south of Refugee Road, use, cottage site and gardening purposes.....	2129
C. W. Murphey, land, spoil embankment, South one-half of lot No. 6, use, cottage site and boat landing.....	48
C. W. and E. A. Murphey, portion spoil embankment, use, cottage site and landing purposes .....	2122
C. H. Zeller, Canal Winchester, land, Violet Township, use, pasturage purposes .....	2125
Department of Agriculture, land, Union Township, Licking County, and Walnut Township, Fairfield County, use, fish propagational pur- poses .....	1722

PUBLIC WORKS,	<i>Page</i>
DEPARTMENT OF PUBLIC WORKS—Continued.	
LEASE—CANAL LANDS—Continued.	
Designated portion:	
State to:—Continued.	
OHIO AND ERIE CANAL—Continued.	
FRANKLIN COUNTY	
Columbus and Southern Ohio Electric Company, land, Columbus Feeder to Ohio Canal, use, railway, electric power transmission, general business and other incidental purposes.....	256
James E. Hicks, land, Village of Groveport, use, cottage site and agricultural purposes .....	1918
Russell P. Zarbaugh, Groveport, land, Groveport, use, cottage site and agricultural purposes .....	1967
A. V. Costlow, land, Hamilton Township, use, residential and agricultural purposes .....	854
W. H. Hightower, land, Hamilton Township, use, agricultural purposes .....	2376
J. M. Ranck, land, Hamilton Township, use, agricultural and building purposes .....	857
Stinson Detty, land, Madison Township, use, pasturage and agricultural purposes .....	1922
Curtis Green, Groveport, land, Madison Township, use, residential and agricultural purposes .....	1965
Lester Wernert, Groveport, land, Madison Township, use, residential and agricultural purposes .....	2126
Oscar Prince, Groveport, land, Madison Township, use, residential, pasturage and agricultural purposes .....	1082
—————	
Charles C. Starrett, Newark, land, Licking County, North Fork Feeder, Ohio Canal, use, coal yard, garage and general business purposes .....	2379
The Pure Oil Company, Columbus, land, Licking Township, Muskingum County, use, oil and gas production, royalty to state.....	604
PICKAWAY COUNTY	
City of Circleville, land, Circleville, use, storage purposes.....	1283
Mrs. Richard Taffe, land, Circleville, use, residential and agricultural purposes .....	1682
Arthur Walisa, land, Circleville, use, residential and agricultural purposes .....	2389
Noah Brown, land, Circleville Township, use, residential purposes.....	1959
John S. Robinson, land, Circleville Township, use, walkway and driveway purposes .....	872
Mabel Teets, land, Circleville Township, use, residential and agricultural purposes .....	2387
Mary D. Delaplaine, Merrill Armstrong, Administrator, land, Harrison Township, use, agricultural purposes .....	1749
Ethel Rife List, Ashville, land, Walnut Township, use, agricultural and residential purposes .....	1830
Department of Agriculture, land, Wayne Township, use, recreation and fish propogation purposes.....	1697

	<i>Page</i>
PUBLIC WORKS,	
DEPARTMENT OF PUBLIC WORKS—Continued.	
LEASE—CANAL LANDS—Continued.	
Designated portion:	
State to:—Continued.	
OHIO AND ERIE CANAL—Continued.	
PICKAWAY COUNTY—Concluded.	
Florence T. Poland, Chillicothe, land, Franklin Township, Ross County, use, agricultural and driveway purposes.....	1870
Charles M. Dunlap, Chillicothe, land, Union Township, Ross County, use, agricultural and pasturage purposes.....	2388
Department of Agriculture, land, proximity, Canal Fulton and City of Massillon, Stark County, use, fish propagation and public recreation purposes .....	1018
The East Ohio Gas Company, Cleveland, land, Lawrence Township, Stark County, right to lay and maintain steel pipe gas main across and under canal lands .....	2411
SUMMIT COUNTY	
The Canal Building Company of Akron, canal property, West Market Street, Akron, use, building purposes.....	1679
The East Ohio Gas Company, Cleveland, land, Portage Township, pipe line grants as described .....	1968
The B. F. Goodrich Company, Akron, land, Akron, use, manufacturing, business and industrial purposes.....	1677
Charles P. Raney, land, Akron, use, general business purposes.....	2381
The Williams Building Company, Akron, land, Akron.....	1930
TUSCARAWAS COUNTY	
The Ross Clay Product Company, Uhrichsville, land, West of Lock Seventeen, Clay Township, use, through railroad spur track and cutting bank .....	818
The East Ohio Gas Company, Cleveland, land, Lawrence Township, right to lay and maintain certain gas main across and under canal bed .....	1282
Ohio Power Company, Newark, land, Dover Township, right to erect, maintain and operate on said property high tension pole line.....	538
Henry Snyder, land, Dover, occupy and use for business purposes.....	1198
Mrs. Josie Edwards, land, Village of Newcomerstown, use, residential and agricultural purposes .....	1657
Newcomerstown Lumber Company, land, Newcomerstown, use, general business purposes .....	50
C. E. Ortt and H. J. Ortt, land, Newcomerstown, use, general business purposes .....	1871
Same Lessees .....	1872
Arthur Zimmer, land, Newcomerstown, use, building purposes.....	51
Mark Wood and Mrs. Alta Wood Worley, outer margin and tow path, Newcomerstown, use, yard and building purposes.....	52
SCIOTO COUNTY	
Grover V. Barr, Portsmouth, land, Morgan Township, use, driveway, lawn and gardening .....	526
Marjorie Glaze Benedict, Lucasville, land, Morgan Township, use, agricultural purposes .....	1048



	<i>Page</i>
PUBLIC WORKS, DEPARTMENT OF PUBLIC WORKS—Continued.	
LEASE—CANAL LANDS—Continued.	
Designated portion:	
State to:—Continued.	
OHIO AND ERIE CANAL—Concluded.	
SCIOTO COUNTY—Concluded.	
William G. Buffinger, Portsmouth, land, Washington Township, use, agricultural purposes .....	593
Dave Coleman, Portsmouth, land, Washington Township, use, resi- dential and agricultural purposes .....	2374.
John E. Rapp, Portsmouth, land, Washington Township, use, agri- cultural purposes .....	819
 PUBLIC WORKS, DEPARTMENT OF PUBLIC WORKS	
OFFICE SPACE	
Lease, State with:	
John H. Williamson, 118-122 W. Court St., Bowling Green; Dime Saving Society, 114-116 Front St., Marietta; Edna Wales, et al., 45 and 47 N. Erie St., Massillon; Market Avenue Realty Company, 703 Tuscarawas Ave., Canton; Argyle Building Co., 113 N. Ohio St., Sidney; Geo. H. Smith, et al., 16 W. Second St., Chillicothe; Mans- field Building & Loan Association, 3rd and Diamond Sts., Mansfield; Roseville Pottery, Inc., 4th and Market Sts., Zanesville; Arcade Realty Co., 30-32 N. Fourth St., Newark; Earle L. Johnson, 89 N. Park Place, Painesville; use, Unemployment Compensation Com- mission .....	2061
Peoples Building and Loan Company, 4908 Main St., Ashtabula; Ray Miller, 8 W. State St., Athens; John Hall, 345½ Main Street, Coshocton; West 25th Street Archwood Company, 3766-3868 W. 25th St., Cleveland; The Union Properties Co., East 55th St. and Broadway, Cleveland; William A. Schmoltdt, 14705 St. Clair Ave., Cleveland; Winifred C. Westfall, East Center and S. State Sts., Marion; Austin G. Saurer, 223 Second St. N. W., Barberton; Wm. Loveless and Mary H. Heasley, 134 Pine St. N. E., Warren; Albert W. Reiser, 119 Allen Lane S. W., New Philadelphia; The Bucyrus Masonic Temple Co., 216 S. Sandusky St., Bucyrus; use, Unem- ployment Compensation Commission .....	2079
William E. Metzger, suite numbers 203, 204, 205, Lima Dime Build- ing, Public Square, Lima, use, Division of Aid for the Aged.....	876
Citizens Savings Bank of Martins Ferry, second floor, building, Fourth and Walnut Streets, Martins Ferry, use, Ohio Unemploy- ment Compensation Commission .....	2023
Louis M. Duga, et al., administrators, estate Abraham Stahl, de- ceased, ground floor space, Stahl Kurz Building, 3140 Belmont Street, Bellaire, use, Ohio Unemployment Compensation Com- mission .....	2182
William Lowell Faul, first floor, brick building, corner Grant Avenue and Public Square, Georgetown, use, Division of Aid for the Aged	180
L. H. and L. G. Haverland, ground floor space, 143-147 North 3rd Street, Hamilton, use, Unemployment Compensation Commission....	2059

PUBLIC WORKS,

DEPARTMENT OF PUBLIC WORKS—Continued.

OFFICE SPACE—Continued.

Lease, State with:—Continued.

The Second National Bank of Hamilton, room No. 408, Second National Bank Building, Hamilton, use, Tax Commission of Ohio.....	354
Reiner Bros., Inc., ground floor, building, 1335-1337 Central Avenue, Middletown, use, Unemployment Compensation Commission.....	2026
The Springfield Chamber of Commerce Holding Company, ground floor space, Spring and High Streets, Springfield, use, Unemployment Compensation .....	2040
Joseph Betz, ground floor space, 321-323 Market Street, East Liverpool, use, Unemployment Compensation Commission .....	2043
W. S. Arbaugh, second floor space, building, State Street and Lincoln Avenue, City of Salem, Columbiana County, use, Ohio Unemployment Compensation Commission .....	2180
The Allen Holding Company, through The Valuation Service Company, part of second floor, The Homestead Theatre Building, Lakewood, Cuyahoga County, use, The Ohio Unemployment Compensation Commission .....	2194
Alva Bradley, trustee, estate of M. A. Bradley, first, second and third floors of building, 1242 West Third Street, Cleveland, use, Ohio Unemployment Compensation Commission.....	2172
The Brotherhood of Locomotive Engineers Building Association of Cleveland, Room No. 218, second floor, The Brotherhood of Locomotive Engineers Building, Cleveland, use, Industrial Commission of Ohio .....	158
The Brotherhood of Locomotive Engineers Building Association of Cleveland, rooms Nos. 217-221, second floor, The Brotherhood of Locomotive Engineers Building, corner Ontario Street and St. Clair Avenue, Cleveland, use, Industrial Commission of Ohio.....	1260
State Bank of Defiance Company, first floor space, 403 Clinton Street, Defiance, use, Unemployment Compensation Commission.....	2045
The Peoples Building and Loan Company, Delaware, office suite, corner fourth floor, The Peoples Building, Delaware, use, Division of Aid for the Aged .....	873
Sandusky Pythian Ass'n., Inc., ground floor space, building at 182 East Market Street, Sandusky, use, Unemployment Compensation Commission .....	2071
Eagle Gazette Company, ground floor space, 111 East Chestnut Street, Lancaster, use, Unemployment Compensation Commission.....	2047
S. S. Kresge Company of Detroit, Michigan, room 207, Kresge Building, use Lancaster District Office, Tax Commission of Ohio, Sales Tax Section .....	95
Edwin S. Burdell, Trustee, W. F. Burdell Trust Fund, second floor, 74 North Third Street, Columbus, use, Division of Aid for the Aged	1285
Ford Motor Company, Dearborn, Michigan, corner Cleveland and Buckingham Avenues, Columbus, Franklin County, use, Unemployment Compensation Commission, Columbus.....	1900

	<i>Page</i>
PUBLIC WORKS, DEPARTMENT OF PUBLIC WORKS—Continued.	
OFFICE SPACE—Continued.	
Lease, State with:—Continued.	
S. S. Kresge Company, Detroit Michigan, rooms 415, 416, 417, 83 South High Street, Columbus, use, Bureau of Occupational Diseases of Division of Hygiene of the Department of Health.....	1558
Howard B. Monett, Columbus, second floor, building, northeast corner Main and Third Streets, Columbus, use, Bureau of Motor Vehicles, Department of Highways .....	1969
Jeanny McNeill Vorys, Katharine E. Sater, et al., Columbus, second floor, building, Nos. 56, 58, 60, East Gay Street, use, Sales Tax Sec- tion, Tax Commission of Ohio .....	590
Southern Life Insurance Company, Cincinnati, fourth floor, Peters Building, 62 to 68 East Gay Street, Columbus, use, Ohio State Employment Service .....	836
U. C. Purdum, Alta M. Cosgrove and Edna M. Cosgrove, office rooms and equipment, number 837 Wheeling Avenue, Cambridge, use, Division of Aid for the Aged.....	1259
The Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes Building Company of Cincinnati, rooms 502 and 504, Brotherhood of Railway Clerks Building, Court and Vine Streets, Cincinnati, use, The Tax Commission of Ohio, Sales Tax Section .....	355
Mrs. Fanny S. Rowe, Building, Southwest Corner Elm and Central Parkway, Cincinnati, use, Unemployment Compensation Commission	2050
T. A. Dietsch, ground floor space, 326 West Main Cross Street, Findlay, use, Unemployment Compensation Commission.....	2057
Florence M. Ahlefeld, Neil Ahlefeld and Caroline A. Callinger, rooms 4, 5, 6 and 7, Ahlefeld Building, Public Square, Kenton, Hardin County, use, Division of Aid for the Aged.....	667
Mrs. A. M. Cole, first floor space, building, rooms 4 and 5, Ambrose Hotel, Logan, use, Unemployment Compensation Commission.....	2054
Dr. C. F. Shonk, premises 53 South Market Street, Logan, use, Divi- sion of Aid for the Aged, Department of Public Welfare.....	140
Northern Ohio Telephone Company, Bellevue, second floor, rooms 107 and 108, 2 South Hester Street, Norwalk, use, Ohio Unemploy- ment Compensation Commission .....	2035
Thomas Lanzarotta, ground floor space, building, 154-156-158 North 3rd Street, Steubenville, use, Ohio Unemployment Compensation Commission .....	2033
Thomas E. and Raymond A. Taugher, ground floor space, building at Northeast corner of Public Square, Mount Vernon, use, Unem- ployment Compensation Commission .....	2052
F. J. Herschel, trustee, for benefit of F. J. Herschel and O. E. Irish, first floor room, 111 North 2nd Street, Ironton, Ohio, use, Ohio Unemployment Compensation Commission .....	2179
Grace M. Stendon, 1948 Broadway, Lorain; Mrs. Vera Daley, 89 East State Street, Niles; Wm. Vachon and Levi Baum, 50 West Main Street, Ashland, use, Ohio Unemployment Compensation Com- mission .....	2150

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS—Continued.  
OFFICE SPACE—Continued.

Lease, State with:—Continued.

The Boody Building Company of Toledo, rooms 307 and 308, Ohio Bank Building, use, Finance Department, Sales Tax Section, Tax Commission of Ohio .....	96
The Daco Investment Company, first floor space, Roi Davis Building, Room 121, Michigan Street, Toledo, use, Ohio Unemployment Compensation Commission .....	2028
The Massachusetts Mutual Life Insurance Company, Springfield, Massachusetts, certain two story building, 237-238 Boardman Street, Youngstown, use, Ohio Unemployment Compensation Commission....	1994
Howard W. Ivins, second floor, Ivins Building, Mulberry Street, Lebanon, use, Division of Aid for the Aged.....	130
The Standard Oil Company, floor space, 11 West Monument Building, Dayton, use, Ohio Unemployment Compensation Commission....	2166
The Dayton Arcade Company, rooms Nos. 1001, 1002, 1003, Commercial Building, Dayton, use, Sales Tax Section, Tax Commission of Ohio .....	1054
The Dayton Power and Light Company, the Elks Building, third floor, Lot No. 152, Dayton, use, Regional Claims Board.....	97
The Piqua National Bank & Trust Company, ground floor space, 128-130 N. Wayne Street, Piqua, use, Unemployment Compensation Commission .....	2074
Harry H. Tamplin, 125 East Main Street, Troy; George D. Nicholson, 920 Wheeling Avenue, Cambridge; Emil C. Arff and Bertha Arff, 221 South Market Street, Wooster, use, Ohio Unemployment Compensation Commission .....	2157
The Masonic Temple Company, Zanesville, rooms Nos. 306, 307, 308, third floor, The Masonic Temple, Zanesville, use, Division of Aid for the Aged.....	1053
Ravenna, Portage County, second floor, City Hall, Ravenna, use, Ohio Unemployment Compensation Commission .....	2215
Ravenna Aerie No. 2164 of Fraternal Order of Eagles, three rooms, ground floor, Eagles Building, 145 North Chestnut Street, Ravenna, use, Division of Aid for the Aged.....	1317
The Walpark Realty Company, Mansfield, certain rooms, fifth floor, The Walpark Realty Company Building, Park Avenue and Walnut Street, Mansfield, use, Sales Tax Division, Tax Commission of Ohio .....	1233
L. E. Kinn, second floor space in building, 109-111 South Arch Street, City of Fostoria, Seneca County, use, Ohio Unemployment Compensation Commission .....	2171
K. of P. Lodge No. 80, ground floor, 112 E. Market Street, Tiffin, use, Unemployment Compensation Commission.....	2076
Pickwick Lodge No. 30, Knights of Pythias, Tiffin, certain described premises, 110 East Market Street, Tiffin, use, Division of Aid for the Aged .....	452
J. A. Sebrell, et al., ground floor space, 601 East Main Street, Alliance, use, Ohio Unemployment Compensation Commission.....	2184

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS—Continued.  
OFFICE SPACE—Continued.

Lease, State with:—Concluded.

Fred Laub and W. J. Laub, Summit County, two office rooms, second floor, Lincoln Building, East Market Street, Warren, use, Division of Aid for the Aged .....	875
The Bank of Wood County Company, Bowling Green, rooms Nos. 313, 314, 315, The Bank of Wood County Building, Bowling Green, use, Division of Aid for the Aged.....	1020

WATER LEASE

State with:

Designated Property:

Village of Celina, permit to use water as described from Lake St. Marys, for municipal purposes .....	853
St. Marys Woolen Manufacturing Company, St. Marys, right to take water from hydraulic race of The Miami and Erie Canal, St. Marys, Auglaize County, quantity as designated.....	547
The Akron and Barberton Belt Railroad Company, Barberton, right to use water, Ohio Canal at Barberton, as designated.....	1051
The Babcock & Wilcox Company, Barberton, right to use waters Ohio and Erie Canal, next above Lock No. 1, South of Portage Summit at Barberton, for manufacturing and fire protection.....	797
The Quaker Oats Company, Akron, right to draw from Ohio and Erie Canal, next above Lock No. 6, water as stipulated.....	1947
F. W. Work, right to use water from Long Lake, Summit County....	211
The Firestone Tire and Rubber Company, Akron, right to take from level of Tuscarawas Feeder by means of pipe or weir, quantity of water as designated .....	546

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS

Permit

State with:

Nicholson Transit Company, River Rouge, Michigan, to remove sand and gravel from the bed of Lake Erie, described areas, terms not less than one year nor more than ten years, either upon royalty basis or fixed annual rental .....	856
Holst Builder's Supply Company, to remove sand and gravel from the bed of Lake Erie at designated and described locations, at five cents per cubic yard bulk measure, Toledo, Lucas County.....	1195
James Scanes Boat and Dock of Toledo, Ohio, right to take and remove sand and gravel from bed of Lake Erie in Maumee River and Maumee Bay, as described .....	1049
The Norfolk and Western Railway Company, Roanoke, Virginia, parcel, abandoned Ohio canal lands, Pike County.....	2202
The Norfolk and Western Railway Company, Roanoke, Virginia, parcel, abandoned Ohio canal lands, Ross County.....	2200
The Norfolk and Western Railway Company, Roanoke, Virginia, parcels, abandoned Ohio canal lands, Ross County.....	2216

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS—Continued.

Permit

State with:—Continued.

The Norfolk and Western Railway Company, parcel, abandoned Ohio canal lands, Parcel No. 6, Scioto County..... 2212

ATHENS COUNTY

Sale:

State to:

John Ashton, parcel, abandoned Hocking Canal Lands, Nelsonville..... 1840

C. D. Shafer and E. E. Shafer, parcel, abandoned Hocking canal lands, Athens ..... 1839

Harriet E. Stuart Hoodlet, parcel, abandoned Hocking Canal Lands, Nelsonville ..... 1842

R. B. Stuart, parcel, abandoned Hocking Canal Lands, Nelsonville..... 1843

Status:

Abstract of Title, Deed, etc.

Land as designated:

Sale, State to:

The Chesapeake and Ohio Railway Company, parcel, abandoned Hocking Canal Lands, City of Lancaster, Fairfield County..... 2189

Marginal Tract No. 28, parcel Hocking Canal to City of Lancaster, to lay out and maintain certain streets..... 1700

Village of Sugar Grove, land, Berne Township, Fairfield County..... 298

The Norfolk and Western Railway Company, Roanoke, Virginia, parcel abandoned Ohio canal lands, Village of Lockbourne, Franklin County ..... 2203

Walter Borreson, parcel No. 187, abandoned Miami and Erie Canal Lands, Cincinnati ..... 815

Reese J. Davis and Charlotte E. Davis, Lot No. 13, part of Franklin Township, Portage County, use, Kent State University..... 1245

William Thomas and Clara M. Thomas, parcel of land, Lot No. 13, Franklin Township, Portage County, use, Kent State University..... 1243

Gift to State from:

Guy Putnam and Ella Putnam, land, Johnson Township, Champaign County, use, site for dam, part of Kiser Lake Project, Champaign County ..... 112

PUBLIC WORKS,  
DEPARTMENT OF PUBLIC WORKS

NIMISILA CREEK BASIN RESERVOIR IMPROVEMENT  
GREEN TOWNSHIP, SUMMIT COUNTY.

Status:

Abstract of Title Deed, etc.

Land as designated:

To State from:

Almus O. Dissinger, southwest corner of southeast quarter of Section 19 ..... 144

Frank Geig and Julie Geig, Northwest Quarter, Section 32..... 953

Cletus Hartong and Beulah Hartong, Northwest Quarter, Section No. 19, and Southwest Quarter, Section No. 19..... 1723

## PUBLIC WORKS,

## DEPARTMENT OF PUBLIC WORKS—Concluded.

## NIMISILA CREEK BASIN RESERVOIR IMPROVEMENT

## GREEN TOWNSHIP, SUMMIT COUNTY—Concluded.

Status: Abstract of Title Deed, etc. Land as Designated: To State from:	
Anna E. Hughes, Lot No. 16, Northwest Quarter of Section 19.....	992
Fred H. Hughes, Lot No. 15, Northwest Quarter of Section 19.....	995
Julia Kovacs and Paul Kovacs, tenants in common, part of Northeast Quarter and part of Southeast Quarter of Section 30.....	1797
Martha Krasincki, Southwest Quarter of Section 18 and part of Northwest Quarter of Section 19 .....	888
Peter Neuhauser and Susanna Neuhauser, part of Southwest and Southeast Quarters of Section 18.....	894
Adam Pamer, Southeast Quarter of Section 19.....	794
Sarah A. Rohrer, part of Southwest Quarter of Section 19.....	877
Albert Workinger, part of Northwest Quarter of Section 32.....	422

## UNIVERSITY

## MIAMI UNIVERSITY, BOARD OF TRUSTEES

## Status, Contract, Abstract of Title, Deed, etc.

Purchase by State from Nerva Brady nee Minerva Manuel, Outlot 32, Village of Oxford, Butler County .....	1636
Purchase by State from estate, Anna Burton, designated land, Village of Oxford, Butler County .....	1633
Purchase by State from administrator, estate of Oliver Gentry, deceased, designated land, Oxford Township, Butler County.....	2018
Purchase by State from Paul Howell, part lot No. 5, Section 23, Town 5, Range 1, Oxford Township, Butler County. Supplemental Opinion to follow .....	1808
Purchased by State from May S. McCreery, designated land, Village of Oxford, Butler County. Supplemental opinion to follow.....	1804
Purchase by State from Ladora M. Jones, portion outlot 33, Village of Oxford, Butler County. Supplemental Opinion to follow.....	1806
Purchase by State from Frances L. Rigling, Section 23, Town 5, Range 1, east of mouth of Great Miami River, Oxford Township, Butler County .....	1628

## OHIO UNIVERSITY, SECRETARY, BOARD OF TRUSTEES

Purchase by State from Minnie B. Hottel, Jennie Annin, Lena A. Powers, Bessie Doheny, Edward J. Doheny, Eliza Graham and Grover C. Graham, designated land, City of Athens.....	1433
---	------

## OHIO STATE UNIVERSITY, BUSINESS MANAGER

Purchase by State from Mary Horton King, designated strip of ground, West Side Neil Avenue to West Side of King Avenue, Columbus, Franklin County .....	830
Deed of Easement to County of Franklin, designated lands, Clinton Township, Franklin County, contemplated improvement, Lane Avenue .....	1201
Purchase by State from Charles W. Somers, designated land, Put-in-Bay Township, Ottawa County.....	1945

*Page*

CITATIONS:

General Assembly—House Bills—Senate Bills  
 Constitution—Ohio  
 Federal—United States Citations

SECTIONS GENERAL CODE:

8 .....	390
8 .....	2152
9 .....	716
10 .....	694
12 .....	2152
17-1 .....	648
17-3 .....	648
17-4 .....	648
17-5 .....	648
17-5a .....	648
24 .....	1661
24-4 .....	1661
24-5 .....	641
154-28 .....	806
154-28 .....	2033
154-30 .....	806
154-40 .....	1851
154-45d to 154-45t .....	1767
274, et seq. ....	2471
297 .....	901
298 .....	901
336-1 .....	641
478-175 .....	1779
486-3 .....	1801
486-8 (a) 9 .....	2289
486-8 (a) (b) .....	2289
486-12 .....	1690
486-14 .....	33
486-15 .....	869
486-16 .....	1690
486-17 .....	1690
486-17b .....	869
486-32 .....	33
486-32 .....	36
486-32 .....	986
486-32 to 486-75 .....	1331
486-32 to 486-75 .....	1594
486-33 .....	2251
486-33 .....	961
486-33a .....	961
486-33a .....	1331
486-33a .....	982
486-33c .....	982
486-33b .....	986
486-33c .....	986



	<i>Page</i>
CITATIONS—Continued.	
SECTIONS GENERAL CODE—Continued.	
486-33c .....	1002
486-33c .....	1331
486-33c .....	2251
486-33f .....	986
486-33 f-g .....	2433
486-34 .....	453
486-34 .....	1002
486-34 .....	409
486-35 .....	409
486-36 .....	409
486-37 .....	409
486-37 .....	453
486-37 .....	1002
486-40 .....	409
486-59 .....	33
486-59 .....	358
486-68 .....	358
665 .....	1908
710-2 .....	928
710-111 .....	1069
710-119 .....	1891
710-150 et seq. ....	2466
710-171 .....	928
1008 et seq. ....	1559
1008-2 .....	1559
1078-1 .....	1085
1078-2 .....	1085
1078-29 et seq. ....	1288
1078-30 .....	1283
1078-30 .....	1514
1078-30 .....	1085
1078-31 .....	1085
1078-61 .....	1069
1079-1 to 1079-14 .....	806
1079-2 .....	806
1079-2 .....	2033
1082-1 .....	226
1082-5 .....	226
1082-5 .....	2459
1082-10 .....	2459
1082-13 .....	2459
1082-16 .....	1179
1082-17 .....	226
1084-1 .....	1298
1084-6 .....	1373
1084-6 .....	2432
1084-9 .....	1373
1084-10 .....	1298
1084-12 .....	1373

## CITATIONS—Continued.

Page

## SECTIONS GENERAL CODE—Continued.

1084-13 .....	1373
1084-16 .....	1373
1173-2 .....	54
1177-10d .....	54
1181 .....	2289
1182 .....	2289
1183 .....	2289
1181-2 .....	131
1197 .....	1672
1240-2 .....	1785
1245 .....	1783
1252-1 .....	1783
1261-3 .....	1155
1261-16 .....	2433
1261-20 .....	2433
1261-22 .....	2433
1261-39 .....	9
1261-39 .....	2433
1261-40 .....	2433
1261-42 .....	2300
1317-1.....	1603
1323 .....	1422
1323-1 .....	1422
1326 .....	1422
1334-2 .....	1603
1335 .....	1603
1335-6a .....	2398
1345-1 to 1345-35 .....	100
1345 .....	514
1345-1(b) .....	514
1345-1c (E) (4) .....	514
1345-1 (b) (1) .....	458
1345-1 (E) .....	458
1345-1 (c) (E) (4) .....	100
1345-1e, (E) 4 .....	1350
1345-1 (E) (5) .....	425
1345-1 (g) .....	575
1345-2e .....	1744
1345-4a .....	1744
1345-4a (1) .....	1744
1345-8 (b) .....	575
1345-15 .....	834
1345-33 .....	425
1345-54 .....	425
1352 .....	1607
1352-1 .....	1607
1352-3 .....	932
1352-4 .....	932
1359-1 et seq. ....	1867

	<i>Page</i>
CITATIONS—Continued.	
SECTIONS GENERAL CODE—Continued.	
1359-7 .....	581
1359-27 .....	388
1359-29 .....	388
1359-32 et seq. ....	1770
1359-37 .....	1770
1359-38 .....	1770
1450 .....	1411
1465-14 .....	161
1465-15 .....	161
1465-21 .....	161
1579-663 .....	2355
1579-1065a .....	258
1635-16 .....	2217
1639-1 .....	1515
1639-1 to 1639-62 .....	2217
1639-2 .....	2315
1639-4 .....	957
1639-8 .....	1515
1639-16 .....	957
1639-22 .....	1515
1639-22 .....	1525
1639-22 .....	1607
1639-30 .....	316
1639-30 .....	1607
1639-30 .....	1515
1639-30 .....	2315
1639-31 .....	1515
1639-31 .....	2315
1639-32 .....	2315
1639-34 .....	1312
1639-34 .....	1607
1639-35 .....	1515
1639-35 .....	2217
1639-56 .....	316
1639-56 .....	932
1639-57 .....	1312
1639-57 .....	1515
1670 .....	1515
1692 .....	821
1693 .....	821
1746 .....	2355
1815 .....	1382
1815-2 .....	1382
1878 .....	1024
2084 .....	2315
2084-1 .....	1515
2101 .....	1515
2131 .....	2315
2163 .....	1465

*Page*

## CITATIONS—Continued.

## SECTIONS GENERAL CODE—Continued.

2163 .....	1984
2166 .....	1465
2210 .....	1465
2210 .....	1984
2210-1 .....	1984
2211-6 .....	1984
2228 .....	2528
2228-1 .....	2528
2293-5r .....	281
2293-9 .....	1551
2293-14 .....	1551
2293-16 .....	1078
2293-16 .....	1551
2293-17 .....	1551
2293-21 .....	1730
2296-1 .....	901
2296-1 .....	1085
2296-1 et seq. ....	928
2296-1 et seq. ....	1661
2296-1 .....	1373
2296-1a .....	1373
2296-1b .....	549
2296-1g .....	549
2296-3 .....	549
2296-4 .....	928
2296-15 .....	549
2296-15a .....	901
2296-15a .....	1298
2296-16 .....	549
2332-1 .....	1851
2332-2 .....	1851
2332-4 .....	1851
2332-11 .....	1851
2393-1, et seq. ....	1078
2396 .....	628
2397 .....	628
2399 .....	623
2402 .....	409
2419 .....	364
2419-2 .....	299
2433 .....	299
2433 .....	1078
2433 .....	1515
2450-2 .....	1292
2460 .....	1312
2570 .....	1312
2573 .....	2349
2583 .....	2349
2596 .....	1949

	<i>Page</i>
CITATIONS—Continued.	
SECTIONS GENERAL CODE—Continued.	
2636 .....	694
2638-1 .....	1894
2689 .....	390
2768 .....	275
2778 .....	275
2823 .....	694
2828 .....	694
2904 .....	906
2930 to 2941 .....	1529
2934 .....	1529
2949 .....	1529
2949 .....	1367
2950 .....	1367
2981 .....	373
2983 .....	1132
2983 .....	1175
3004 .....	364
3004 .....	382
3004 .....	596
3004 .....	1740
3005 .....	2355
3056 .....	258
3082-1 .....	1312
3089 .....	1312
3092 .....	208
3092 .....	222
3092 .....	1312
3092 .....	2320
3092 .....	2484
3095 .....	222
3099 .....	222
3100 .....	222
3299 et seq. ....	124
3451 .....	1492
3453 .....	1492
3471 .....	1492
3475 .....	1492
3476 .....	299
3476 .....	1454
3477 .....	1454
3479 .....	1454
3493 .....	744
3560 .....	149
3619 .....	2187
3637 .....	1155
3698 .....	1028
3699 .....	1028
3714 .....	1292
3892 .....	281

## CITATIONS—Continued.

*Page*

## SECTIONS GENERAL CODE—Continued.

3939 .....	299
3959 .....	239
3959 .....	2263
3960 .....	390
3961 .....	390
3963 .....	2263
3968 .....	2187
3970 .....	2187
3982-1 .....	2263
4004 .....	390
4005 .....	390
4005-1 .....	390
4006 .....	390
4089 to 4096 .....	1475
4193-1 .....	124
4207 .....	1461
4213 .....	2311
4224 .....	1292
4298 .....	390
4300 .....	390
4328 .....	507
4357 .....	1302
4361 .....	390
4361 .....	1302
4413 .....	2300
4429 .....	2300
4600 .....	1331
4600-4615 .....	921
4605 .....	921
4605 .....	1331
4612 .....	921
4612-1 .....	921
4612-2 .....	921
4612-1 .....	1331
4616 .....	1331
4647-1 .....	1331
4647-8 .....	1331
4666 .....	390
4679 .....	2568
4696 .....	1684
4709 .....	1302
4749 .....	2334
4749 .....	2413
4757 .....	775
4757 .....	1596
4761 .....	2323
4762-1 .....	1024
4762-1 .....	2404
4768 .....	2556

	<i>Page</i>
CITATIONS—Continued.	
SECTIONS GENERAL CODE—Continued.	
4785-3 .....	2568
4785-10 .....	440
4785-14 .....	440
4785-16 .....	440
4785-20 .....	2568
4785-25 .....	2251
4785-28 .....	2251
4785-30 .....	390
4785-175 .....	31
4785-175 .....	311
4785-175 .....	646
4785-175 .....	757
4785-175 .....	1114
4785-175 .....	1610
4785-175 .....	1726
4785-175 .....	1731
4785-175 .....	1735
4785-175 .....	1779
4785-175 .....	2348
5238 .....	1851
5298-14 .....	2443
5298-17 .....	2443
5298-18 .....	2443
5298-19 .....	2443
5320 .....	2349
5321 .....	2349
5322 .....	2349
5327 .....	2481
5332 .....	87
5334-2 .....	1220
5340-10a .....	87
5345 .....	87
5345-3 .....	87
5345-4 .....	87
5345-4 .....	1093
5348-2 .....	1220
5348-10 .....	87
5348-10a .....	1093
5371 .....	161
5372 .....	161
5372-1 .....	161
5372-3 .....	161
5526 .....	1226
5534 .....	1226
5546-1 .....	1074
5546-2 .....	1074
5546-2 .....	843
5546-2 .....	1288
5546-2 .....	2368

## CITATIONS—Continued.

## SECTIONS GENERAL CODE—Continued.

	<i>Page</i>
5546-2 (7) .....	2368
5546-18 .....	1100
5546-19 .....	1100
5546-26 .....	843
5546-29 .....	843
5546-37 .....	843
5546-38 .....	843
5546-43 .....	843
5548 .....	2349
5562 .....	149
5363 .....	149
5625-1 .....	1475
5625-1 .....	2568
5625-2 .....	921
5625-3 .....	1475
5625-5 .....	1475
5625-6 .....	390
5625-9 .....	390
5625-9 .....	208
5625-9 (f) .....	208
5625-13a .....	239
5625-13a .....	1475
5625-19 .....	373
5625-20 .....	373
5625-20 .....	2433
5625-21 .....	481
5625-23 .....	481
5625-28 .....	373
5625-29 .....	373
5625-33 .....	507
5625-33 (d) .....	9
5625-38 .....	373
5626-3 .....	2293
5628-23 .....	559
5628-25 .....	559
5652 .....	168
5652 et seq. ....	1321
5652-1 .....	2393
5652-1 .....	1286
5652-1a .....	1286
5652-2 .....	168
5652-7a .....	2393
5652-8 .....	1234
5652-8 .....	1321
5652-13 .....	1234
5652-13 .....	1321
5704 .....	906
5704 .....	1949
5718 .....	1949



	<i>Page</i>
CITATIONS—Continued.	
SECTIONS GENERAL CODE—Continued.	
5718 .....	149
5718-1 .....	149
5718-2 .....	149
5718-3 .....	1949
5744 .....	149
5744 .....	906
5748 .....	906
5750 .....	906
5751 .....	906
5754 .....	906
5840 .....	1508
6064-15 .....	2348
6290 .....	687
6290-7 .....	1117
6290-15 .....	1132
6292 .....	999
6294 .....	1175
6296-1 et seq. ....	285
6296-1 to 6296-38 .....	246
6296-17 .....	1441
6296-31 .....	2463
6298-1 .....	285
6298-1 .....	1441
6298-1, 2 .....	2443
6298-4 .....	2443
6302-1 .....	1107
6302-2 .....	1107
6302-1 .....	1935
6302-2 .....	1935
6463 .....	744
6534 .....	1226
6602-34 et seq. ....	982
6602-35 .....	982
6602-79 .....	901
6691 .....	744
6700 .....	744
6701 .....	744
6828-1 .....	1002
6828-1 .....	982
6828-2 .....	982
6828-1 to 6828-79 .....	1181
6828-6 .....	982
6828-6 .....	1002
7204-1a .....	2359
7469 .....	2359
7595 et seq. ....	467
7595-1b .....	481
7595-1i .....	2568
7600-1 to 7600-8 .....	2295

## CITATIONS—Continued.

## SECTIONS GENERAL CODE—Continued.

7600-7 .....	1684
7604 to 7608 .....	549
7620 .....	2334
7620 .....	2413
7623 .....	2528
7631 et seq. ....	2495
7638 .....	2495
7644 .....	2305
7650 .....	425
7681 .....	2305
7690 .....	2334
7690 .....	2413
7690 .....	2488
7691 .....	1589
7692 et seq. ....	2488
7692-1 .....	2305
7704 .....	2323
7705 .....	1589
7709 .....	2547
7710 .....	2547
7713 .....	2547
7713-1 .....	2547
7714 .....	2547
7715 .....	2547
7718 .....	2401
7731-3 .....	678
7739 .....	2547
7762 .....	2305
7762 .....	58
7763 .....	58
7762-6 .....	2305
7763 .....	2305
7765 .....	58
7765-1 .....	58
7766 .....	58
7766-1 .....	58
7769-2 .....	2488
7770 et seq .....	2488
7785 .....	2334
7787 .....	2334
7794 .....	2305
7875 .....	1021
7883 .....	788
7896-2 .....	1021
7896-4 .....	1582
7896-6 .....	1582
7896-7 .....	1582
7896-25 .....	36
7896-25 .....	1582
7896-41 .....	1021

	<i>Page</i>
CITATIONS—Continued.	
SECTIONS GENERAL CODE—Continued.	
7896-42 .....	1021
7896-64 .....	788
7896-65 .....	1021
7896-87 .....	788
7896-88 .....	788
7896-100 .....	788
7896-103 .....	788
7896-105 .....	788
7901-1 .....	1429
7901-3 .....	1429
7901-4 .....	1429
7901-8 .....	1429
7901-12 .....	1429
7923-1 .....	1661
7976 .....	2152
7986-1 .....	1850
8034-1 .....	957
8562 .....	527
8623-4 .....	1537
8623-97 .....	1537
8624-2 (2) .....	1206
8624-3 (8) .....	1206
9426-1 .....	1021
9445 .....	1563
9589-1 .....	1150
9607-2 .....	1563
9607-2a .....	1563
9660 .....	1069
9887 .....	1645
9906 .....	1645
10185 .....	1206
10186 .....	1206
10185 .....	1537
10186 .....	1537
10509-42 .....	1623
10509-57 .....	1623
10509-58 .....	1623
10509-59 .....	1623
10509-102 .....	275
10509-103 .....	275
10509-104 .....	275
10509-121 .....	581
11419-43 .....	2355
12075 .....	1744
12223-8 .....	2355
12283 .....	1514
12423 .....	131
12441 .....	1984
12600-35 .....	2224

*Page*

CITATIONS—Continued.

SECTIONS GENERAL CODE—Concluded.

12603 .....	1248
12606 .....	1441
12607-1 .....	285
12608 .....	246
12628-1 .....	285
12784 .....	2187
12876 .....	2401
12910 .....	1596
12910 .....	440
12911 .....	440
12910 .....	2320
12911 .....	2320
12912 .....	2320
12911 .....	1204
12979 .....	58
12980 .....	58
12993 .....	58
13422-2 .....	131
13422-3 .....	131
13424-6 .....	2355
13432-1 .....	234
13435-5 .....	1132
13440-2 .....	596
13441-4 .....	596
13451-18 .....	2355
13452-7 .....	1565
13744-1 .....	1984
13744-3 .....	1984
14152-3 .....	728
14152-3A .....	728

GENERAL ASSEMBLY:

HOUSE BILLS:

SENATE BILLS

House Bill 108 90 General Assembly .....	834
681 " " .....	1767
544 91 " " .....	1730
635 " " As Amended by House	
Bill 701 .....	638
701 " " As Amended by House	
Bill 635 .....	638
776 92 " " .....	961
776 " " .....	1594
788 " " .....	1069
829 " " .....	1832
837 " " .....	1867
851 " " .....	1261

CITATIONS—Continued.  
 GENERAL ASSEMBLY—Concluded.  
 HOUSE BILLS—Concluded.  
 SENATE BILLS—Concluded.

Senate Bill	317	91	"	"	Amended .....	691
	317		"	"	.....	778
	26	92	"	"	Amended .....	1350
	287		"	"	Amended .....	1559
	369		"	"	Amended .....	1832
	369		"	"	Amended .....	1879
	408		"	"	Amended .....	239
	462		"	"	Amended .....	1551
	465		"	"	Amended .....	2063
	478		"	"	Amended .....	1995
	478		"	"	Amended .....	2033

OHIO CONSTITUTION:

Article	I, Section	2	.....	1261
		10	.....	2471
		20	.....	339
	II,	1-d	.....	100
		16	.....	1832
		20	.....	628
		22	.....	9
		28	.....	1565
		29	.....	2471
		34	.....	961
	III,	11	.....	1984
	IV,	2	.....	1441
	IV,	14	.....	1995
	V,	1	.....	390
	VI,	2,3	.....	2334
	VI,	2,3	.....	2413
	VII,	2,3	.....	1429
	VII,	2,3	.....	2152
	VIII,	1	.....	1779
	VIII,	1,2	.....	9
	VIII,	6	.....	1486
	XII,	2	.....	311
		2	.....	559
		2	.....	757
		2	.....	1261
		2	.....	1475
		2	.....	1551
		2,4	.....	2349
		2,8	.....	1114
		11	.....	1078
	XVII,	1	.....	628

Page

CITATIONS—Concluded.

OHIO CONSTITUTION—Concluded.

Article XVIII, Section 3 .....	246
3 .....	339
3 .....	716
3 .....	778
3 .....	1475
3, 4 .....	2263
3, 7 .....	961
7 .....	246
13 .....	716
13 .....	1475
13 .....	2471

## UNITED STATES:

## FEDERAL CONSTITUTION:

Article I, Section 8, Clause 15.....	1367
--------------------------------------	------

## UNITED STATES CODE ANNOTATED:

4b (a) Section 5, Chapter 87.....	1367
Title II, Section 35.....	906
Title 42, Sections 1101, 1107.....	1350

## UNITED STATES CODE:

Title 20, Section 107, Chapter 6A.....	1024
Chapter II, Title 38.....	334

## UNITED STATES STATUTES:

48 p. 13, Section 1, Chapter 87.....	1367
49 p. 391, Chapter 277, Section 2.....	1367