

vested in the board of trustees of the Ohio State Archaeological and Historical Society, who shall hold the same and the property thereon subject to such use as the General Assembly may by law direct."

The encumbrance estimates above referred to are made out, so to speak, in the name of the respective owners of certain parcels of said property from whom the Greenville Historical Society obtained title to the same.

Whatever question there may be in your mind or in the minds of others with respect to the legality of the form and execution of these encumbrance estimates arises, I assume, from the fact that no direct contract relation has at any time existed between the State of Ohio and the original owners of said parcels of land with respect to the purchase of the same. With respect to this question, it is noted that there is nothing in the statutory provisions above noted, which indicates any legislative intention that the Greenville Historical Society was to purchase this property out of its own funds and thereafter sell the same to the State of Ohio and thereby reimburse itself out of the moneys appropriated by said act for the purpose of providing for the acquisition of this property. On the contrary, said act provides that the Greenville Historical Society should acquire this property and for this purpose it is authorized to draw upon said appropriation. As I read the provisions of this act I am inclined to the view that it was contemplated by said act that the warrants for the payment of the purchase price of this property should be issued upon the request and order of the Greenville Historical Society directly to the person from whom the Greenville Historical Society acquired the property. In this view it is altogether proper that the encumbrance estimates covering the purchase price of said property should be made out in the name of such persons, as appears to have been done in the encumbrance estimates which have been submitted for my approval.

In the sequence of events, these encumbrance estimates and the warrants following the same should have been executed upon the execution of the respective deeds by which the Greenville Historical Society obtained the title to this property. However, no objection is seen to the execution of said encumbrance estimates in the form above indicated at the present time, nor to the issuance of warrants to said persons covering the purchase prices of the several tracts of land sold and conveyed to the Greenville Historical Society. It appears however, from the act of the General Assembly above quoted, that before said warrants are issued to said respective persons from whom the Greenville Historical Society obtained title to said property a request for the execution of such warrants should be lodged with the Auditor of State by the Greenville Historical Society. The encumbrance estimates submitted to me are hereby approved, and the same, together with all of the other files submitted to me are herewith returned to you.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2086.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND G. H. MOEHL-
MAN, OF NORWALK, OHIO, FOR COMPLETION AND CONSTRUCTION
OF GENERAL CONTRACT FOR CLEVELAND STATE HOSPITAL, AT
EXPENDITURE OF \$70,400.00—SURETY BOND EXECUTED BY THE
SEABOARD SURETY COMPANY.

COLUMBUS, OHIO, July 11, 1930.

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

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for and on behalf of the Depart-

ment of Public Welfare, and G. H. Moehlman, of Norwalk, Ohio. This contract covers the construction and completion of General Contract for Storeroom, Cold Storage, Kitchen and Equipment for Cleveland State Hospital, Cleveland, Ohio, as set forth in Item No. 1 and Item No. 6 Alternate G-3 of the Revised Form of Proposal dated May 20, 1930. Said contract calls for an expenditure of seventy thousand four hundred dollars (\$70,400.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a certificate from the Controlling Board, signed by the President thereof, that in accordance with Section 4 of House Bill 203, 88th General Assembly, said board has properly consented to and approved the expenditure of the moneys appropriated by the 88th General Assembly for the purpose covered by this contract. In addition, you have submitted a contract bond upon which the Seaboard Surety Company appears as surety, sufficient to cover the amount of the contract.

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

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

Respectfully,
GILBERT BETTMAN,
Attorney General.

2087.

TAX AND TAXATION—TAXATION OF MUNICIPAL AIRPORTS AND VARIOUS EQUIPMENT USED IN CONNECTION THEREWITH, DISCUSSED.

SYLLABUS:

Various questions relating to the taxation of municipal airports and the lands and equipment therein contained, and of airplanes and other personal property used in connection therewith, considered and discussed.

COLUMBUS, OHIO, July 14, 1930.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This is to acknowledge receipt of your communication inclosing therewith a communication received by you from Hon. A. J. Thatcher, County Auditor of Franklin County, Ohio, in which a number of questions are asked relating to the taxation of the lands and property of the Columbus airport or used in connection therewith. The communication of the county auditor above referred to is as follows:

“The City of Columbus has purchased land to be used as an airport. It leases to different private corporations definite parts of the land. On this land these corporations erect buildings necessary in the use of airplanes. In some cases these corporations are not serving as connecting transportation lines between one and another railroad. In other cases they are so serving and are at least part, owned by such railroads.

Are such corporations of either class, carrying passengers, freight and mail, public utilities to be valued for taxation by you, or are they in like