

to cover the obligations of the contract. Evidence is presented to show that the Controlling and Emergency Boards have released funds for this project, as required by section 8 of House Bill No. 624 of the 89th General Assembly. In addition, there has been submitted a contract bond upon which the Seaboard Surety Company of New York appears as surety, sufficient to cover the amount of the contract.

There has further been 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.*

3929.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND O. G. ROBERTS AND O. E. DAVIES, RECEIVERS FOR THE OHIO ELEVATOR AND MACHINE COMPANY, COLUMBUS, OHIO, FOR ELEVATOR FOR KITCHEN, DINING ROOM AND STOREROOM BUILDING AT OHIO SOLDIERS' AND SAILORS' ORPHANS' HOME, XENIA, OHIO, AT AN EXPENDITURE OF \$1,895.00. SURETY BOND EXECUTED BY THE GREAT AMERICAN INDEMNITY COMPANY OF NEW YORK.

COLUMBUS, OHIO, January 8, 1932.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—There has been submitted by your immediate predecessor, Albert T. Connor, for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Board of Trustees of the Ohio Soldiers' and Sailors' Orphans' Home, Xenia, Ohio, and O. G. Roberts and O. E. Davies, Receivers for the Ohio Elevator and Machine Company, Columbus, Ohio. This contract covers the construction and completion of Elevator Contract, not including General, Plumbing, Heating and Electric Work on a Kitchen, Dining Room and Storeroom Building at the Ohio Soldiers' and Sailors' Orphans' Home, Xenia, Ohio, in accordance with Item No. 5 of the Form of Proposal dated November 25, 1931. Said contract calls for an expenditure of one thousand eight hundred and ninety-five dollars (\$1,895.00).

There has been 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. Evidence is presented to show that the Controlling Board and Emergency Board have released funds for this project, in accordance with section 8 of House Bill No. 624 of the 89th General Assembly. In addition you have submitted a contract bond upon which the Great American

Indemnity Company of New York appears as surety, sufficient to cover the amount of the contract.

There has further been 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.*

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3930.

APPROVAL, BONDS OF CITY OF MANSFIELD, RICHLAND COUNTY,  
OHIO—\$42,000.00.

COLUMBUS, OHIO, January 8, 1932.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

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3931.

APPROVAL, BONDS OF ALLIANCE CITY SCHOOL DISTRICT, STARK  
COUNTY, OHIO—\$40,000.00.

COLUMBUS, OHIO, January 8, 1932.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

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3932.

MOTOR VEHICLE LICENSE TAX—TRUCK EQUIPPED WITH FEED  
GRINDER NOT SUBJECT TO SUCH TAX WHERE USED FOR  
AGRICULTURAL PURPOSES—MAY BE TAXED WHERE USED FOR  
COMMERCIAL PURPOSES AND SUCH COMPUTED ACCORDING TO  
WEIGHT, INCLUDING EQUIPMENT.

**SYLLABUS:**

1. *When a farmer or group of farmers purchases a truck chassis and equip it with a feed grinder, corn sheller, hay baler, fodder shredder, silo filler or other farm apparatus to be used in his or their farm enterprises, such device is not subject to the license tax provided by Am. S. B. 328.*

2. *When a truck chassis is equipped with, or there is built thereon a feed grinder, corn sheller, hay baler, silo filler or other machine ordinarily used by farmers in their operations, and such apparatus, so constructed, is operated by an individual or corporation as his or their principal business in the grinding of feed,*