

Appeals, however, do not operate to stay delinquent penalties or interest, except where appellants are authorized to and do deposit the amount assessed in court, pending appeal.

A system of refunds and credits is established.

The income is used entirely for school purposes.

Rules and regulations as to the operation of the law are given.

Reimbursement of unlawful income tax collections is authorized.

Opportunity for the correction of all errors is given.

Penalties and interest on delinquent taxes are provided for, as well as fines and imprisonment for the evasion or avoidance of the provisions of this law.

This law repeals sections 5638 and 5638-1 of the General Code, relative to the classification of intangible property, and the rates of taxation thereon."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed law and accordingly submit for uses provided by law the following certification:

"Without passing upon the advisability of the adoption of the proposed law and without passing upon the constitutionality of same, but pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed law. JOHN W. BRICKER, Attorney General."

Respectfully,

JOHN W. BRICKER,

*Attorney General.*

2149.

APPROVAL, CONTRACT BY AND BETWEEN THE STATE OF OHIO AND BERNARD SAVAGE OF COLUMBUS, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF A STEEL PILING WELL OF CHANNEL BETWEEN THE EAST AND WEST RESERVOIRS OF PORTAGE LAKES, SUMMIT COUNTY, OHIO, AT AN EXPENDITURE OF \$9870—SURETY BOND EXECUTED BY THE AETNA CASUALTY AND SURETY COMPANY OF HARTFORD, CONN.

COLUMBUS, OHIO, January 9, 1934.

HON. WM. H. REINHART, *Commissioner, Division of Conservation, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge your recent communication submitting for my approval a certain contract by and between the State of Ohio, acting by and through the Superintendent of Public Works and Director of said department and one Bernard Savage of Columbus, Ohio, as contractor, by which said contractor in and for the consideration therein provided for, to wit, the sum of \$9870.00, contracts and agrees to furnish all necessary material and perform all work

mentioned in the specifications for the construction and completion of a steel piling wall on both sides of the channel between the East and West Reservoirs of Portage Lakes, Summit County, Ohio.

This contract is entered into pursuant to the general authority conferred upon the Superintendent of Public Works with respect to contracts by and on behalf of the state, and in pursuance to a special appropriation therefor made as one of the items in G-32 of the general appropriations made to the Division of Conservation—Bureau of Inland Lakes and Parks in and by House Bill No. 699, enacted by the 90th General Assembly.

The performance of this contract by the above named contractor is secured by a properly executed bond of said contractor and of the Aetna Casualty and Surety Company of Hartford, Connecticut. Said bond is executed on behalf of the Aetna Casualty and Surety Company as surety on said bond by the hands of its resident Vice President and resident Assistant Secretary duly appointed by said company for the purpose.

As a part of the files relating to the execution of this contract, you have submitted the certificate of the Director of Finance showing that there is a sufficient unincumbered balance in the proper appropriation account to pay the above named contract price which will be due and payable to said contractor on the performance of said contract by him as therein provided.

It further appears, that the money necessary to pay the contract price of this improvement was prior to the execution of this contract duly released for this purpose by the Controlling Board, which Board likewise, approved the advertisement for bids on this improvement in the manner provided for by Section 7 of House Bill No. 699 of the 90th General Assembly.

It further appears from the files submitted that the plans and specifications for this improvement were properly prepared and approved and that such plans and specifications together with the estimate of cost, bill of material and other required things relating to this improvement were duly filed in the office of the Auditor of State, as required by Section 2314 of the General Code; that notice to bidders for said improvement was properly given and that upon the return of the bids the same were duly tabulated and the contract awarded to the contractor above named.

It further appears from proper certificates duly filed and submitted with this contract, that the Aetna Casualty and Surety Company has complied in all respects with the laws of Ohio and is authorized to transact business in this state; and that said contractor, as an employer, has complied with the requirements of the Workmen's Compensation Law.

Upon examination of said contract and bond, I find the same to be legal and in proper form and the same are herewith approved, as is evidenced by my approval endorsed on said contract, which, together with said bond and the other files relating to this contract, are herewith returned to you.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*