

jurisdiction of the Tax Commission, and when it has established a uniform rule pursuant to the provisions of Section 5624, General Code, such uniform rule should control unless held invalid by a court of competent jurisdiction.

Specifically answering your inquiry it is my opinion that:

1. When a church stages a boxing exhibition and charges an admission fee thereto, in excess of eleven cents per admission, such admission is subject to the tax levied by Section 5544-2, General Code, and is not rendered exempt by the provisions of Section 5544-3, General Code, even though all the proceeds therefrom are used exclusively for church or school purposes.

2. Where a church or school gives a vaudeville show and charges admission therefor in excess of eleven cents, all the proceeds of which are used exclusively for religious or school purposes by reason of the provisions of Section 5544-3, General Code, such admissions are not subject to the admission tax imposed by Section 5544-2, General Code.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2681.

APPROVAL—PROCEEDINGS RELATING TO APPLICATION MADE BY SARA R. MONTROSS OF TROY, OHIO, FOR REDUCTION IN RENTAL UPON LEASE OF MIAMI AND ERIE CANAL LAND IN TROY, OHIO, MIAMI COUNTY.

COLUMBUS, OHIO, May 18, 1934.

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

DEAR SIR:—You have submitted for my approval the report of your finding upon an application made by Sara R. Montross of Troy, Ohio, for a reduction in the delinquent and current annual rental payable by the lessee upon a lease of Miami and Erie Canal lands in the City of Troy, Miami County, Ohio, which canal lands are now occupied and used by said lessee for residential purposes.

The lease here in question, which bears serial number M&E 403, was executed under date of May 3, 1929, for a term of fifteen years, expiring May 2, 1944, and the same provided for an annual rental of \$84.00. It appears from your finding that the lessee is delinquent in the payment of her rental upon this lease for the period from November 1, 1932, to May 1, 1934, amounting to the sum of \$126.00. And, as above noted, the application filed with you is for a reduction in the amount of this delinquent rental as well as for a reduction in the amount of the current rent on this lease from May 1, 1934, to May 1, 1935.

This application for an adjustment of delinquent and current rentals under this lease was filed with you on or about the 8th day of December, 1933, pursuant to the provisions of House Bill No. 467, which was passed by the 90th General Assembly under date of June 8, 1933, and which became effective on the

11th day of October, 1933. 115 O. L. 512. By the provisions of this act, the Superintendent of Public Works, with the approval of the Governor and Attorney General, is authorized to make a rental adjustment of unpaid rentals on existing canal land leases, as well as to make an adjustment of current rentals for a period of one year in advance beginning with the next semi-annual rental payment date provided for in such leases. Such rental readjustments can be made by the Superintendent of Public Works only upon an application therefor made by the lessee in the manner and form provided for in section 3 of said act, in and by which application, among other things, the lessee is required to set forth the reasons why such rentals should be revised. In the application filed by the lessee with you as Superintendent of Public Works, the reason assigned for the reductions requested by the lessee is that the property was leased for residential purposes but the economic situation of the past four years has completely prevented any such use and the property continues unoccupied.

Acting upon this application, you have made a finding in and by which you have granted to said lessee a reduction in the amount of her delinquent rental under this lease from \$126.00 to \$84.00 and you have reduced the current rental under this lease for the period from May 1, 1934, to May 1, 1935, from \$84.00 to \$56.00.

Upon examination of the proceedings relating to this matter, including the application for the reduction in the rentals above referred to, I am inclined to the view that they are in substantial conformity with the statutory provisions outlined in House Bill No. 467 and the same are accordingly hereby approved by me as to legality and form, as is evidenced by my approval endorsed in and upon the resolution of approval which is made a part of the proceedings relating to the reduction of said rentals, and upon the copies thereof, all of which, together with the duplicate copies of your findings and the application, are herewith returned.

Respectful'y,

JOHN W. BRICKER,
Attorney General.

2682.

APPROVAL—PROCEEDINGS RELATING TO APPLICATION MADE BY THE TOLEDO AND CINCINNATI RAILROAD COMPANY OF BALTIMORE CITY, MARYLAND, FOR A REDUCTION IN THE RENTAL UPON LEASE OF MIAMI AND ERIE CANAL LANDS IN MIAMI COUNTY, OHIO.

COLUMBUS, OHIO, May 18, 1934.

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

DEAR SIR:—You recently submitted for my approval the report of your finding on an application made by The Toledo and Cincinnati Railroad Company of Baltimore City, Maryland, for a reduction in the annual rental to be paid by said company upon the lease of Miami and Erie Canal lands in Miami County, Ohio, which canal lands said company is now occupying and using for railroad purposes.