

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.

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.

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.

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,*