

or sawing wood, to install an additional or separate fuel storage tank to be used only while the motor of such vehicle is being used to drive and operate such separate and added machinery in order to entitle such owner or operator to file claim for refund of taxes paid on motor vehicle fuel used in such separate and distinct operation.

3. The Tax Commission of Ohio, has no authority to consider the question as to whether or not the portable mechanical contrivances in question have been licensed by the Bureau of Motor Vehicles, as the sole question to be decided is whether or not such motor vehicle fuel was used for any other purpose than the propulsion of such motor vehicle or mechanical contrivance upon the highways of this state.

4. In establishing the validity of claims for refund of motor vehicle fuel taxes paid, the Tax Commission of Ohio, has authority under Section 5534, of the General Code, to require persons who file such applications to include therein full and complete details as to the exact quantity of fuel used for any other purpose than the propulsion of motor vehicles upon the highways of this state together with supporting original invoices covering the same and also require that such applications be supported by the personal affidavit of the claimants. This is the only procedure provided by law for the establishment of the validity of such refund claims.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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2613.

APPROVAL—LEASE, STATE OF OHIO, THROUGH DIRECTOR, DEPARTMENT OF PUBLIC WORKS, WITH THE WALPARK REALTY COMPANY, MANSFIELD, OHIO, CERTAIN ROOMS, FIFTH FLOOR, THE WALPARK REALTY COMPANY BUILDING, PARK AVENUE AND WALNUT STREET, MANSFIELD, OHIO, USE, SALES TAX DIVISION, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, June 18, 1938.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Walpark Realty Company of Mansfield,

Ohio, in and by which there are leased and demised to the State of Ohio, acting through you as Director of the Department of Public Works, certain premises for the use of the Sales Tax Division of the Tax Commission of Ohio.

By this lease, which is one for the term of eight months, commencing on the first day of May, 1938, and ending on the last day of December, 1938, and which provides for the monthly rental of \$42.50, there are leased and demised to the State of Ohio for the use of the Sales Tax Division Rooms Nos. 514 and part of 515 situated on the fifth floor of The Walpark Realty Company Building at the corner of Park Avenue and Walnut Street in the city of Mansfield, Ohio.

This lease has been properly executed by The Walpark Realty Company, the lessor, by the hand of its Secretary. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance records Nos. 46 and 80 which have been executed in proper form and which show that there are unencumbered balances in the appropriation account sufficient in amount to pay the monthly rentals under this lease for the months of May and June, 1938. This is a sufficient compliance with the provisions of Section 2288-2, General Code. This lease is accordingly approved by me and the same is herewith returned to you.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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2614.

DOG AND KENNEL FUND—RECOVERY MAY BE MADE IN ANY YEARS FOR COST OF ADMINISTERING LAW, WITH REFERENCE TO LICENSE, IN EXCESS OF 50% PER ANNUM—COUNTY COMMISSIONERS—NOT AUTHORIZED TO CONTRACT WITH ANY PRIVATE SOCIETY OR ORGANIZATION FOR ENTIRE ADMINISTRATION OF LAW.

*SYLLABUS:*

1. *Recovery may be made in favor of the dog or kennel fund for amounts disbursed in any year for cost of administering the law with respect to the licensing of dogs and kennels in excess of the fifty per cent maximum provided in Section 5652-13, General Code.*

2. *Neither under the provisions of Section 5652-8, General Code, nor under the provisions of any other section, are the county commis-*