

more or less, to the place of beginning and containing thirty thousand eight hundred thirty (30,830) square feet, more or less.

*Tract No. 2.*

Being all of said abandoned Ohio Canal lands extending southerly from the southerly line of Second Street to the southerly line of the alley between Second and Main Streets in said city, except that portion of said canal lands sold to John M. Vanmeter and Helen F. Stone, in 1924, and containing thirteen thousand, three hundred forty-five (13,345) square feet, more or less.

Upon examination of this lease I find that the same has been properly executed by you as Superintendent of Public Works and as Director of said department and by the Oil and Battery Service Company, the lessee therein named, by the hands of its president and secretary, pursuant to the authority, conferred upon such officers by a resolution of the Board of Directors of this company, adopted under date of March 22, 1933.

Upon examination of the provisions of this lease and of the conditions and restrictions therein contained, I find that the same are in conformity with the Act of the 79th General Assembly, enacted June 7, 1911, 102 O. L. 293, which Act provides for the abandonment for canal purposes, of that part of the Ohio canal extending from Buckeye Lake to Portsmouth, Ohio, and for the sale or lease of the canal lands so abandoned. The provisions of this lease are likewise in conformity with Sections 13, 965 et seq. General Code relating generally to the lease of canal lands in the state.

For the reasons above noted, I am approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies of the same, all of which I herewith enclose.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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2913.

APPROVAL—CANAL LAND LEASE OF ABANDONED OHIO CANAL LANDS IN CHILLICOTHE, ROSS COUNTY, OHIO, FOR THE RIGHT TO USE AND OCCUPY FOR BUSINESS BUILDING, RESIDENCE AND OTHER LEGITIMATE PURPOSES—THE SEARS AND NICHOLS CORPORATION OF INDIANAPOLIS, INDIANA.

COLUMBUS, OHIO, July 12, 1934.

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

DEAR SIR:—You have submitted for my examination and approval a canal land lease in triplicate, executed by the State of Ohio, through you, as Superintendent of Public Works, and as Director of said department, to The Sears & Nichols Corporation of Indianapolis, Indiana.

By this lease, which is one for a term of 15 years, and which provides for an annual rental of \$600.00, payable in semi-annual installments, there is leased and demised to the lessee above named, the right to occupy and use for business

buildings, residence and other legitimate purposes, that portion of the abandoned Ohio canal property, located in the city of Chillicothe, Ross County, Ohio, which is more particularly described in said lease as follows:

*TRACT NO. 1.*

That portion of the abandoned Ohio Canal property, in the city of Chillicothe, Ohio, commencing at the southerly line, produced, of the alley, midway between Second and Main Streets in said city, and extending thence southerly one hundred ninety-nine (199') feet, more or less, to the northerly line of said Main Street, and being a strip of ground fifty-five (55') feet in width, measured from the easterly line of said abandoned canal property, as determined by W. O. Sanzenbacher's survey of the abandoned Ohio Canal through the city of Chillicothe, made under the direction of the State Board of Public Works in the summer of 1912, and containing ten thousand, nine hundred forty-five (10,945) square feet, more or less.

*TRACT NO. 2.*

That portion of the abandoned Ohio Canal property in the city of Chillicothe, Ohio, commencing at a point in the southerly line of Main Street in said city that is sixty-eight (68') feet east of the southeast corner of Main and Mulberry Streets, measured along the southerly line of Main Street, and running thence southeasterly along the easterly line of a tract of land conveyed by the State of Ohio to The Sears & Nichols Canning Company by deed dated December 30th, 1916, four hundred sixty-eight and four-tenths (468.4') feet, more or less, to a point in the northerly line of Fourth Street in said city that is two hundred ninety and five-tenths (290.5') feet, east of the northeast corner of Fourth and Mulberry Streets, measured along the northerly line of said Fourth Street; thence easterly along the northerly line of Fourth Street, one hundred four (104') feet, more or less, to the southeast corner of Lot No. 176, as shown on the original recorded plat of the city of Chillicothe; thence northerly along the east line of said Lot No. 176, one hundred ninety-nine (199') feet to the northeast corner thereof; thence westerly along the north line of said Lot No. 176, and a portion of Lot No. 160, as shown on the original plat of the city of Chillicothe, one hundred thirty-six (136') feet, more or less, to a point in the easterly line of the State Canal property, as determined by W. O. Sanzenbacher's Survey of the abandoned Ohio Canal, through the city of Chillicothe; thence northwesterly along the easterly line of said abandoned canal property, as determined by Sanzenbacher's survey, two hundred fifty-two (252') feet, more or less, to an iron marker in the south line of Main Street, that is one hundred thirty and one-tenth (130.1') feet east of the southeast corner of Main and Mulberry Streets in said city, measured along the south line of said Main Street; thence westerly, along the south line of said Main Street, sixty-two and one-tenth (62.1') feet to the point of commencement, and containing forty-seven thousand four hundred thirty-nine (47,439) square feet, more or less, excepting and reserving therefrom, however, a small triangular tract of ground containing about one hundred (100) square feet, that is now occupied by the southwest corner of a two story brick building fronting on the south line of Main Street, that is owned by Robert W. Manley.

This lease is one executed by you under the authority of an Act of the 79th General Assembly, enacted June 7, 1911, 102 O. L. 293 which Act has been carried into the General Code as Sections 14,203-12 to 14,203-19, inclusive, and likewise under authority of Sections 13965 et seq. General Code relating generally to the leasing of canal lands.

Upon examination of this lease I find that the same has been properly executed by you, as Superintendent of Public Works and as Director of this department, and by the Sears and Nichols Corporation, by the hand of its secretary, acting pursuant to the special authority conferred upon him for this purpose, by a resolution of the Board of Directors of said company, adopted under date of June 26, 1934.

Upon examination of the provisions of this lease and of the conditions and restrictions therein contained, I find the same to be in conformity with the above noted statutory enactments. I am accordingly approving this lease as to legality and form, as is evidenced by my approval endorsed thereon and upon the duplicate and triplicate copies of the lease, all of which are herewith enclosed.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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2914.

#### FRANCHISE TAX—COMPUTATION THEREOF ON DOMESTIC BUS CORPORATIONS TRANSPORTING PASSENGERS TO AND FROM THE STATE.

##### SYLLABUS:

*In the Case of domestic bus corporations:*

1. *All the cost of transportation paid by the passenger from any station in Ohio to any station outside of Ohio in an adjoining state should be allocated to Ohio as "business done within the state" in computing the annual franchise tax levied by virtue of Section 5495 et seq., General Code*
2. *All the cost of transportation paid by a passenger from any station in Ohio to any station outside of Ohio even though the destination of such transportation is not in an adjoining state but through several states away from Ohio, should be allocated to Ohio as "business done within the state" in computing the annual franchise tax levied by virtue of Sections 5495 et seq., General Code.*
3. *All the cost of transportation paid by the passenger from any station in an adjoining state to any station in Ohio should be allocated to Ohio as "business done within the state" in computing the annual franchise tax levied by virtue of Sections 5495 et seq., General Code.*
4. *All the cost of transportation paid by the passenger from a station several states removed from Ohio to any station in Ohio should be allocated to Ohio as "business done within the state" in computing the annual franchise tax levied by virtue of Section 5495 et seq., General Code.*
5. *All the cost of transportation paid by the passenger that originates in another state and entirely traverses Ohio and which destination is in another state, should be allocated to Ohio as "business done within the state" in computing the annual franchise tax levied by virtue of Sections 5495 et seq., General Code.*
6. *Where transportation originates in another state and entirely traverses Ohio during which trip through Ohio the passengers are transferred from the busses of one company and picked up by the busses of another company and carried to a destination in another state, in such cases, assuming both companies are domestic corporations, all the portion of the cost of transportation paid by the*