

2137.

APPROVAL, BONDS OF PERRY COUNTY, OHIO—\$18,000.00.

COLUMBUS, OHIO, January 4, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2138.

INTERURBAN RAILROAD—NOT EXEMPTED FROM PAYMENT OF ASSESSMENTS AS PROVIDED BY SECTION 606, G. C.

SYLLABUS:

Interurban railroad companies are not exempt from the payment of the assessments provided by Section 606, General Code, under the provisions of House Bill No. 674, as enacted by the 90th General Assembly.

COLUMBUS, OHIO, January 5, 1934.

Public Utilities Commission of Ohio, State Office Building, Columbus, Ohio.

GENTLEMEN:—I hereby acknowledge receipt of your recent communication, which reads as follows:

“House Bill 674, passed July 1, 1933, provides for the exemption of interurban railroad companies in the State of Ohio from all state taxes and charges.

The wording of the applicable portion of this Section specifically is as follows:

‘Section 1. Certain property of interurban railroad companies exempt from taxation; exception.

That the interurban railroad companies within the State of Ohio, as defined in sections 614-2 and 501 of the General Code of Ohio, and so much of the property thereof, excepting real estate, as may be used for railroad purposes by said companies be exempt from all state taxes and charges and from all county, city, and other political subdivision taxes and charges in the nature of a tax, except special assessments for the years during which such interurban railroad companies are operated and such property so used but not exceeding three years from January 1, 1932. Provided, however, that during such period if any interurban railroad company has in its employ an officer or an employe at a rate of compensation in excess of five thousand dollars per year, such company shall not be entitled to remission of taxes and charges.’

Section 606 of the General Code, provides:

‘Assessment for maintaining department and how apportioned.

For the purpose of maintaining the department of public utilities commission of Ohio, including the payment of salaries, traveling expenses, printing, rent, light, heat, water, telephones and all other overhead expenses, and the exercise of police supervision of railroads and public utilities of the state by it, a sum not exceeding two hundred