

# ANNUAL REPORT

OF THE

# Attorney General

TO THE

Governor of the State of Ohio

FOR THE

Period from January 1, 1912,  
to January 1, 1913



Springfield, Ohio :  
The Springfield Publishing Company,  
State Printers.  
1914.  
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VOLUME II.

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## Attorneys General of Ohio

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Henry Stanbery .....	1846-1851
Joseph McCormick .....	1851-1852
George E. Pugh .....	1852-1854
George W. McCook .....	1854-1856
Francis D. Kimball .....	1856-1857
C. P. Wolcott .....	1857-1861
James Murray .....	1861-1863
Lyman R. Critchfield .....	1863-1865
William P. Richardson .....	1865
Chauncey N. Olds .....	1865-1866
William H. West .....	1866-1870
Francis B. Pond .....	1870-1874
John Little .....	1874-1878
Isaiah Pillars .....	1878-1880
George K. Nash .....	1880-1883
D. A. Hollingsworth .....	1883-1884
James Lawrence .....	1884-1886
Jacob Kohler .....	1886-1888
David K. Watson .....	1888-1892
John K. Richards .....	1892-1896
F. S. Monnett .....	1896-1900
J. M. Sheets .....	1900-1904
Wade H. Ellis .....	1904-1908
U. G. Denman .....	1908-1910
Timothy S. Hogan .....	1911

## Attorney General's Department

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Timothy S. Hogan -----Attorney General  
Joseph McGhee -----First Assistant Attorney General  
P. J. Monahan -----Second Assistant Attorney General  
John A. Smith-----Chief Clerk  
Frank Davis, Jr. -----Special Counsel  
Peter E. Dempsey -----Special Counsel  
Charles Follett -----Special Counsel  
Leroy H. Godman-----Special Counsel  
Britton S. Johnson -----Special Counsel  
Clarence D. Laylin -----Special Counsel  
Charles C. Marshall -----Special Counsel  
J. M. McGillivray-----Special Counsel  
Jacob Schlesinger -----Special Counsel  
O. W. H. Wright -----Special Counsel  
N. J. Weisend (Canal matters)-----Special Counsel  
Wm. F. McNamara -----Willis Tax Clerk  
Clara K. Carey -----Stenographer  
Anna Crossin -----Stenographer  
Helen A Drury (Resigned)-----Stenographer  
Loretta Fitzpatrick -----Stenographer  
Sallie Gallagher -----Stenographer  
Mary G. McMahon -----Stenographer  
Margaret Nelson -----Stenographer  
August R. Seel-----Stenographer  
Joseph Hogan -----Messenger  
Wm. H. Beasley -----Janitor

## Annual Report of the Attorney General of Ohio for the Year 1912

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COLUMBUS, OHIO, January 1, 1913.

HON. JUDSON HARMON, *Governor of Ohio*.

DEAR SIR:—I herewith submit the annual report of the attorney general for the calendar year 1912.

This report is divided, as was my previous report to you, and will contain:

First. The changes that have taken place in my official family during the year 1912, and a brief review of the important work of the department during the year.

Second. A statement of the actions and prosecutions pending or disposed of during the year.

Third. Report of the Willis law department.

Fourth. Appropriations to the department and expenses thereof.

Fifth. A complete list of all official opinions rendered by me as attorney general during said year.

### REVIEW OF WORK OF THE DEPARTMENT.

There were added to the office force during the year Hon. J. M. McGillivary and Hon. O. W. H. Wright as special counsel.

Miss Helen Drury resigned as stenographer and her place was taken by Miss Loretta Fitzpatrick.

The method of carrying on the work of the department is the same as it was in the year 1911.

The phenomenon of the growth, in volume, of the work of this department has manifested itself in a continuing way during the past year. Some of the principal factors contributing to this result are especially noted in this report. Whether from one cause or another, however, I discern an underlying disposition on the part, not only of public officials whom the law requires to look to the attorney general for legal advice, but also on the part of private individuals, to solicit the opinion of this department for their guidance. Of course, I have been obliged to decline to express an official opinion whenever the request for a ruling has emanated from a non-official source; to do otherwise would bring down upon the department a flood of work

which could not be properly attended to, even if my statutory authority would permit me to undertake it.

I trust that the public will understand my situation, and so far as I know no misunderstandings have arisen on account of my enforced declination to take official action where the same has not been properly invoked. It has been my observation, however, that in numerous instances wherein interested parties have sought to obtain the ruling of the department by direct inquiry, and have failed for the reasons stated, the inquiry has, nevertheless, ultimately reached the department through some official tribunal. Of course, this is a difference in form and not of substance.

The disposition of parties to resort to this department with increased frequency for rulings in matters in which they are interested is just as clearly manifested when the inquiry upon which an opinion is desired comes by request through some official channel as it is when, through lack of knowledge of my limitations, the question is directly submitted to me.

With respect to this situation, which seems to be a matter of steady growth, I wish to make it clear that the same is not the result of any desire or policy on my part. It has been my aim to accommodate to the best of my ability all those who as of right or official courtesy might be entitled to command my services, but I have never purposely or consciously sought in any way to aggrandize the importance of the department which has been entrusted to my charge.

If I were to assign a cause for all this, I think I should say that in my judgment it results from the marked tendency of the time in the direction of voluminous legislation. In recent years many of the relations of men to each other, which in times past have been regulated by the principles of the unwritten or common law, have become to be made the subject of statutory regulation. Candor compels the statement that most of the statutes of this type, especially those which are new, are not characterized by such clarity of statement as to be free from doubt in important particulars. It is, however, the disposition of our citizenship to comply with the law and not contentiously to rush into litigation over such doubtful points. The relative slow processes of the courts have induced, I think, many of the inquiries of which I have spoken, with purpose to secure the adoption of some uniform rule or practice throughout the state without the necessity of litigation.

The attorney general's office is the most convenient means of securing such rulings as are desired by those who wish to comply with the statutory law, but are in doubt as to what it means, and this situation, I think, is responsible in a large measure for the tendency to which I have referred.

By force of a statute none of the departments or institutions of the state are permitted to employ counsel other than the attorney general or to ask official legal advice elsewhere than in this department. Despite the fact that for this reason those who are my clients are such because they have no choice in the matter, I take pleasure in stating that with few, if any exceptions, the relations between this department and all the other departments of the state government now grown so numerous have been during the past year cordial and pleasant. I think I should not let the opportunity pass to express my appreciation of the forbearance and courtesy which has characterized their relations with me.

#### BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES.

Heretofore it had been customary to send the rulings of this department only to those officials who had requested the same. As such rulings are usually of state-wide importance and especially as pertaining to the duties of the various state examiners connected with the bureau of inspection and supervision of public offices in examining the various political subdivisions of the state, I have so arranged it that as soon as an opinion is rendered a syllabus is made of each such opinion, and a copy thereof is sent to the bureau of inspection and supervision of public offices, the members of which have been kind enough to institute a system whereby these syllabi are reproduced in sufficient quantities to furnish copies thereof to their examiners, to the prosecuting attorneys, the auditors and city solicitors. In this way each of said local officers is advised of the rulings of this department within a few weeks after the same are made, instead of having to wait until the printed report of the attorney general is sent out. The result is that the rulings of the attorney general now have a more immediate effect than has ever formerly been the case. In former times it had often been that a state examiner would make a ruling only to be confronted with a contrary ruling made by the attorney general much to the embarrassment of the examiner. Now, however, the entire system throughout the state is in harmony. This I consider a very important innovation in the work of the department, and while it entails quite a little more labor, yet I feel that the results justify the additional work.

#### IMPORTANT WORK OF THE DEPARTMENT.

Some departments of state created by legislation enacted in 1911 were organized or their organization completed in the year 1912. There may be mentioned the state liability board of awards, the board of administration and the public service commission of Ohio. The

volume of new business coming into the office, consisting of both litigation and advisory work, was greatly enhanced as a result thereof.

It would encumber this report entirely too much to endeavor to state all of the cases in which the department was interested during the year 1912, but the important cases, and those of which I think note should be taken are as follows:

#### **Cases Disposed of in Supreme Court**

##### **State ex rel. vs. Miami & Erie Transportation Co.**

This was a proceeding in quo warranto against the Miami & Erie Transportation Company instituted by former Attorney General Wade H. Ellis to oust said company from its possession of the Miami and Erie Canal between Dayton and Cincinnati, and has been mentioned and commented upon extensively in former reports of the attorney general. The decision of the circuit court of Franklin county was adverse to the state, the state thereupon prosecuting error to the supreme court, and upon hearing the case the judgment of the circuit court was reversed, and the claims of the state were sustained in every particular, and said company was ousted from its possession of said lands.

##### **State of Ohio vs. Cleveland Terminal & Valley Railroad Co.**

A full statement of this important case will be found in the report of my predecessor, Hon. U. G. Denman, for the year 1910. The case originated in the circuit court of Franklin county and the decision of this court was in favor of the state. The defendants prosecuted error to the supreme court of Ohio, which court reversed the circuit court and ordered the original petition dismissed.

##### **Damorest vs. City of Greenville.**

This case involved the constitutionality of what is known as the Bense act, providing for powers to be exercised by the state board of health as to the water supply of municipalities. The decision of the circuit court was against the state, and if it had been upheld the powers of the state board of health would have been so curtailed as to make it practically a useless institution. The case was taken on error to the supreme court, and the supreme court reversed the circuit court and held the act to be constitutional in all respects. This decision is highly important and will be found reported in full in 86 O. S. 1.

##### **McKinnon et al. vs. State of Ohio.**

This case decided that the bondsmen of state treasurers were liable to account to the state of Ohio for interest received by such state treasurers on funds of the state deposited in banks without authority of law. This decision was very important to the state because on it depended the right of the state to recover from ex-state treasurers and from banks interest on funds deposited without authority of law.

##### **Sipe Auditor vs. State ex rel. Mansfield.**

This case determined the basis upon which the salary of common pleas judges, payable out of the county treasuries is to be computed. The circuit court held that a common pleas judge in a sub-division was entitled to his extra compensation computed upon the population of the sub-division. The supreme court reversed this ruling and held that such extra compensation was to be computed upon the population of the county in which he resided when elected.

##### **State ex rel. Weinberger vs. Miller et al.**

The decision in this case established the constitutionality of the nonpartisan judiciary act of 1911.

**Gruner, Auditor vs. The Defiance Home Savings & Loan Association.**

In this case the supreme court, affirming the decisions of the lower courts without report, held that the surplus and undivided profits of funds belonging to building and loan associations are not taxable in the name of the association except insofar as represented by real estate in which they might be invested. The tax commission for the first time raised the question and caused the institution of this action as a test suit.

**Yaple vs. Creamer.**

The supreme court in this original action sustained, after a very vigorous contest, the constitutionality of the workmen's compensation act of 1911. This case was remarkable for the number of briefs filed in the court on both sides of the question. The court's opinion sustains my own views expressed in an opinion found at page 18 of volume 1 of my report for the year 1911.

**In re Anna Hawley.**

This case involved the constitutionality of the Ohio act regulating the hours of employment of females in certain establishments. The supreme court in a proceeding in error directly from the court of common pleas of Franklin county sustained that court in holding the law to be constitutional, as well as with respect to its general operation with respect to the classes of establishments about which objection was particularly made, viz., millinery establishments. The petitioner has prosecuted proceedings in error to the supreme court of the United States, but the case not being one of those which is subject to advancement it is not likely it will be determined in that court for some time.

**Cases Pending in the Supreme Court****State ex rel. Allen vs. North et al.**

This case, which is a proceeding in error to the judgment of the circuit court of Franklin county raises the question as to the constitutionality of the distinction made throughout the fishing laws of the state between the Lake Erie fishing district and the inland fishing district. The case is of importance because the fishing laws of the state would be annulled.

**Kuntz vs. Ley.**

This case, which is a proceeding in error to the circuit court of Tuscarawas county is of importance because it involves the validity of the method used by the tax commission of Ohio in equalizing the real estate valuations throughout the state. Should the contention of the plaintiff in error prevail the whole quadrennial appraisalment of 1910 would be affected.

**Roose et al. vs. Village of Leipsic.**

This case involves the interpretation of the fifteen mill limitation of the Smith one per cent. law, the question being as to whether or not levies for interest and sinking fund purposes to meet indebtedness incurred prior to the date when that law became effective are to be included in the said limitation.

**Homer Sharp et al. vs. State of Ohio.**

This case which is a proceeding in error to the circuit court of Franklin county involves the constitutionality of the act of 1911 regulating the business of loaning money upon chattel and salary security. The lower courts sustained the constitutionality of the act which is expected to prove a most effective means of curbing the evils of the "loan sharks."

### State ex rel. Chittenden vs. Harmon.

This case was filed in the supreme court near the end of the year and involves the right of the judges of the circuit courts of the state to act as judges of the first court of appeals under the new constitution.

### Cases Disposed of in the Circuit Court

#### State ex rel. Tax Commission vs. Sayre.

There are two cases of the same title, both involving the status of certain road levies under the Smith one per cent law. The circuit court in one of the cases held, reversing the common pleas court, that county commissioners may not arbitrarily declare an "emergency" so as to make a road levy outside of the limitations of the Smith one per cent. law.

The holding in the other case was that levies under the one mile assessment pike law might not be made in excess of the Smith law limitation except for the purpose of paying outstanding bonds. Both these decisions tend to preserve the Smith law against conditions which would greatly impair its usefulness.

#### State ex rel. vs. Federal Union Surety Company.

This action was begun in the common pleas court of Franklin county by Attorney General Denman against the Federal Union Surety Company to recover \$10,000.00 which had been deposited by the treasurer of state in the Farmers' & Merchants' Bank at Cleveland, Ohio. This bank failed with the money on deposit, the deposit having been secured by bond given by the Federal Union Surety Company. The court of common pleas decided the case in favor of the surety company and against the state. Error was prosecuted to the circuit court of Franklin county, and upon trial of the case in that court the judgment of the common pleas was reversed and judgment was rendered in favor of the state for the full amount claimed with interest. The surety company has taken the case by proceedings in error to the supreme court of Ohio where it is now pending.

#### State ex rel. vs. Hocking Valley Ry. Co. et al.

#### State ex rel vs. L. S. & M. S. Ry. Co. et al.

#### State ex rel. vs. Hocking Valley Railway Co.

These cases were commenced in January, 1911, and their object is to dissolve a combination formed by the Hocking Valley, Toledo & Ohio Central, Kanawha & Michigan, Zanesville & Western, Chesapeake & Ohio and Lake Shore & Southern railroads, it being claimed that this combination is merely an evasion instead of a compliance with a decree rendered by the circuit court of appeals of Franklin county, Ohio, in 1910, against a combination entered into by the said railroads with the exception of the Chesapeake & Ohio and the Lake Shore & Michigan Southern. A complete report of the situation leading up to the commencement of these actions will be found in the report of Attorney General Denman for the year 1910. At this time these cases are not at issue.

### Cases Disposed of in Common Pleas Court

#### Board of Education vs. George S. Marshall.

This case may be mentioned although it did not proceed beyond the common pleas court. In it the constitutionality of the act enlarging the powers of the inspector of workshops and factories with relation to the means of egress from school buildings and other places of public assemblage was attacked. The court confirmed the report of the master commissioner sustaining the constitutionality of the law and defining the rule respecting the conclusiveness of orders of the district inspector when questioned judicially.

## LEGISLATIVE BRIBERY.

As stated in my annual report submitted to you on January 1, 1912, I deemed it advisable not to make a comprehensive report at that time in relation to the legislative bribery matters for the reason that the case of Diegle vs. State was then pending in the supreme court. Since said report said case was decided by the supreme court and the conviction was sustained, judgment being affirmed on February 20, 1912.

In such report I set out all the indictments that had been brought and stated the charge on which they were brought, and further designated the cases that had been disposed of in the common pleas court of Franklin county during the year 1911. I fully set out the cases that were then pending in the common pleas court. These cases I will take up seriatim.

No.	Name.	
9640	State vs. Huffman	-----Was tried in March, 1912, and jury disagreed. There was a retrial of the case in May, 1912, and the defendant was found guilty and sentenced to serve three years in the Ohio penitentiary. This case was taken to the circuit court and judgment affirmed, and subsequently to the supreme court on motion for leave to file petition in error, which was denied on December 26, 1912.
9641	State vs. L. R. Andrews	-----Defendant was tried the latter part of February of first of March, 1912, and on March 13, 1912, was found guilty and sentenced to serve nine months in the Ohio penitentiary. This case took the same course as the Huffman case, the two being up together, and on December 26, 1912, the supreme court refused to allow the filing of petition in error.
9642	State vs. George K. Cetone	-----Defendant was tried in November, 1912, and was found guilty and sentenced to three years in the Ohio penitentiary. A petition in error was filed in the circuit court of Franklin county in this case on December 31, 1912, and is now pending before said court.
9644	State vs. George B. Nye	-----Still pending.
9645	State vs. George B. Nye	-----Still pending.
9646	State vs. George B. Nye	-----Defendant pleaded guilty to the charge on October 8, 1912, and sentence was deferred.
9647	State vs. A. Clark Lowery	-----This indictment was nollied October, 1912, following the confession of Dr. George B. Nye.
9653	State vs. A. Clark Lowery	-----Still pending.

No.	Name.	
9654	State vs. Edgar T. Crawford	Still pending.
9657	State vs. Chas. A. Bond and Thomas Dean	Still pending.
9658	State vs. Chas. A. Bond and Thomas Dean	Still pending.
9661	State vs. L. C. Miller	Defendant having pleaded guilty in case No. 9672 hereinafter noted, the indictment in this case was nollied December 24, 1912.
9671	State vs. L. C. Miller	Nollied December 24, 1912.
9672	State vs. L. C. Miller and J. C. Maeder	Both defendants pleaded guilty Nov. 14, 1912, and were fined by the court.
9673	State vs. L. C. Miller and J. C. Maeder	Both defendants having pleaded guilty in case No. 9672 and paid the costs of such case and in this case the indictment was nollied Dec. 22, 1912.
9675	State vs. F. M. Calvey	Still pending.
9676	State vs. F. M. Calvey	Still pending.
9677	State vs. George B. Nye and Stanley Harrison	Still pending.
9678	State vs. George B. Nye and Stanley Harrison	Still pending.

The cases that are still undisposed of in the circuit court are as follows:

No.	Name.
9642	State vs. George K. Cetone.

The cases that are still undisposed of in the common pleas court are as follows:

No.	Name.
9644	State vs. Nye.
9645	State vs. Nye.
9653	State vs. Lowrey.
9654	State vs. Crawford.
9657	State vs. Bond and Dean.
9658	State vs. Bond and Dean.
9675	State vs. F. M. Calvey.
9676	State vs. F. M. Calvey.
9677	State vs. Nye and Harrison.
9678	State vs. Nye and Harrison.

ACTIONS AND PROSECUTIONS HANDLED BY THIS DEPARTMENT FROM JAN. 1, 1912, TO DEC. 31, 1912.

During the time above mentioned this department has disposed of 158 cases in the probate and insolvency courts, the courts of common pleas, circuit courts, supreme court of Ohio and federal courts, and there are still pending 241 cases in these courts, making a total number of 399 cases which the department has handled in courts of record during the year. During such time the department has likewise handled 935 criminal proceedings instituted in magistrates' courts.

A general list of the cases in which this department has been interested is as follows:

Criminal proceedings instituted before justices of the peace, police and mayors' courts during the year 1912, under the direction of the attorney general.

For violation of child labor laws.....	79
For violation of workshops inspection laws.....	146
For violation of dairy and food laws .....	179
For violation of medical registration laws.....	61
For violation of pharmacy laws.....	96
For violation of mining laws .....	17
For violation of fish and game laws.....	357
For violation of dental laws.....	
Total .....	<u>935</u>

A summary of the cases tried in courts of record during the year 1912, are as follows:

	Cases Disposed of.	Cases Pending.
U. S. Circuit court.....	4	4
U. S. District Courts.....	---	10
Supreme court of Ohio.....	18	19
Circuit courts .....	26	25
Common pleas Courts .....	66	147
Willis Tax Cases.....	39	36
Canal Damage Claims.....	5	---
Total .....	<u>158</u>	<u>241</u>

Total number of cases handled during year..... 399

A list of such cases are as follows:

**Cases Disposed of in the United States Courts from January 1, 1912, to  
January 1, 1913**

**CIRCUIT COURTS.**

Southern District, Eastern Division, Ohio.

No. 1512.

Lathrop, Haskins & Co. et al., vs. The Columbus Hocking & Iron  
Company.

No. 6237.

Evelyn Bird vs. The People's Gas & Electric Co.

Southern District, Western Division, Ohio.

No. 6799.

Wm. M. Barrett, Pres. Adams Express Co. vs. Tax Commission.

Northern District, Eastern Division, Ohio.

No. 2288.

Chauncey H. Crosby vs. Tax Commission.

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Cases Pending in the United States Courts from January 1, 1912, to  
January 1, 1913

CIRCUIT COURTS.

Northern District, Western Division, Ohio.

No. 2197.

Toledo, St. Louis & Western Ry. Co. vs. The Miami Valley Electric Co.

Southern District, Western Division, Ohio.

No. 6791.

George H. Kenney vs. The Dominion Coal Company.

Southern District, Eastern Division, Ohio.

No.

The Ohio River & Western Ry. Co. vs. The Tax Commission.

No. 1600.

The Marietta Columbus & Cleveland Ry. Co. vs. D. S. Creamer, Treas.  
et al.

DISTRICT COURTS.

Southern District, Western Division, Ohio.

No.

In re Hazen Co.

No. 3890.

In re Single Bulletin Co.

No. 4716.

In re K. of P. Lumber Company.

No. 6817.

L. & N. Ry. Co. vs. Oliver H. Hughes, et al., Public Service Commission.

Northern District, Eastern Division, Ohio.

No. 7741.

Mary A. Wightman vs. Pennsylvania Co., et al.

Indiana.

No. 3390.

In re Ford & Johnson Co.

Eastern Division, Kentucky.

No. 834.

In re The Rheinstrom & Sons Co.

No. 843.

In re The Ball Capsule Co.

Cases Disposed of in the Supreme Court of Ohio from January 1, 1912, to  
January 1, 1913

No. 12839.

State ex rel. Attorney General vs. The Miami & Erie Canal Transporta-  
tion Co. et al.

No. 13027.

The Cleveland Terminal & Valley Ry. Co. et al. vs. The State of Ohio  
ex rel., Ellis, Attorney General.

No. 13080.

The State Board of Health of the State of Ohio vs. City of Greenville,  
et al.

No. 13247.

Clifton Sipe, Auditor of Morrow County vs. State of Ohio ex rel:  
Edwin Munsfield.

No. 13282.

In re Anna Hawley.

No. 13296.

Rodney J. Diegle vs. State of Ohio.

No. 13300.

State of Ohio ex rel. Wallace Yapple vs. D. S. Creamer, Treas.

No. 13301.

S. I. Gruner, Auditor of Defiance County vs. The Defiance Home  
Savings & Loan Association.

No. 13426.

The B. & O. Ry. Co. vs. Railroad Commission.

No. 13443.

Chas. J. Castle vs. Wm. L. Findley, State Oil Inspector.

No. 13505.

Robert T. Haworth vs. State of Ohio, ex rel.

No. 13513.

Herbert McKinnon et al. vs. State of Ohio.

No.

Geo. F. Feurstein vs. State of Ohio.

No. 13666.

State ex rel. Weinberger vs. Daniel T. Miller, et al.

No. 13820.

State ex rel., Erwin Fritch vs. The Board of Deputy State Supervisors  
of Elections.

No. 13825.

In re Exceptions in case of State of Ohio vs. Huffman.

No. 13972.

L. R. Andrews vs. State of Ohio.

No. 13973.

Isaac E. Huffman vs. State of Ohio.

Cases Pending in the Supreme Court of Ohio from January 1, 1912, to  
January 1, 1913

No. 13270.

Wm. B. Poland, et al., vs. The Cincinnati, Georgetown & Portsmouth  
Ry. Co.

No. 13271.

Wm. B. Poland, et al., vs. Felicity & Bethel Ry. Co.

No. 13408.

Harry C. Crossley, et al., vs. Harry J. Hammond.

No. 13491.

Benj. F. Reno vs. Geo. R. Love, et al.

No. 13579.

State of Ohio vs. Chas. H. Gunkleman.

No. 13600.

Laura Hobson McQuestion vs. State Medical Board.

No. 13572.

State ex rel., Joseph A. Allen vs. Paul North, et al.

No. 12896.

State of Ohio ex rel., Board of County Commissioners, Marion County,  
Ohio, vs. Chas. L. Allen, County Auditor.

No. 13615.

Rose, Auditor vs. Ohio ex rel., Village of Leipsic.

No. 13679.

Ellen Hunt vs. State of Ohio.

No. 13701.

William Tannehill et al., vs. State of Ohio.

No. 13792.

Henry Kuntz vs. Chas. H. Ley et al.

No. 13830.

State ex rel., Anderson L. Smedley vs. Chas. H. Graves, Secretary of State.

No. 13920.

Homer E. Sharp vs. State of Ohio.

No. 13952.

State of Ohio vs. The Coshocton Gas. Co.

No. 13926.

J. C. Herman vs. State of Ohio.

No. 13947.

State ex rel., Chittenden vs. Judson Harmon.

No. 13994.

State of Ohio ex rel., Wm. C. Brown vs. Board of Deputy State Supervisors of Elections of Jefferson County.

No. 14007.

Joe Herman vs. State of Ohio.

Cases Disposed of in the Circuit Courts of Ohio from January 1, 1912, to  
January 1, 1913

Auglaize County.

No.

Marx vs. State of Ohio.

Cuyahoga County.

No. 4973.

State of Ohio vs. A. H. Solomon.

No. 4974.

State of Ohio vs. The Bailey Co.

No. 5054.

Ellen Hunt vs. State of Ohio.

No.

State ex rel., Morris Weinberger vs. D. F. Miller et al.

Erie County

No.

State ex rel., Jay C. Harmon vs. Geo. T. Lehrer, Mayor of Sandusky.

Fairfield County.

No.

Mel Berry vs. State of Ohio.

Franklin County.

No. 3102.

State of Ohio ex rel., Tax Commission vs. Fred M. Sayre, Auditor and  
W. G. Benham, Treasurer.

No. 3134.

State of Ohio vs. Federal Union Surety Co.

No. 3150.

State ex rel., Joseph A. Allen vs. Fish and Game Commission.

No. 3164.

State ex rel., Village of Grandview Heights vs. F. M. Sayre et al.

No. 3189.

State of Ohio vs. R. T. Haworth.

No. 3199.

State ex rel., Attorney General vs. William Tannehill and Ed. Greene.

No. 3201.

State ex rel., Withworth Bros. vs. Tax Commission.

No. 3202.

State ex rel., Tax Commission vs. Fred M. Sayre, Auditor et al.

No.

Isaac Huffman vs. State of Ohio.

No. 3232.

L. R. Andrews vs. State of Ohio.

No. 3246.

State ex rel., Attorney General T. S. Hogan vs. Ohio Mutual Life  
Ins. Co.

No. 3247.

State of Ohio ex rel., T. S. Hogan vs. The Francis Electric Light Co.

No. 3272.

State of Ohio vs. Coshocton Gas Co.

Hamilton County.

No.

Joseph Bernhardt vs. Edward Wise.

Noble County.

Nos. 4692-4693.

In re Application of Auditor and Treasurer for Additional Deputy  
Hire.

Putnam County.

No. 614.

State ex rel., Village of Leipsic vs. The Budget Commission of Putnam  
County.

Richland County.

No.

Laura Hobson McQueston vs. The State Medical Board.

Trumbull County.

No.

Jay Bowers vs. State of Ohio.

Cases Pending in the Circuit Courts of Ohio from January 1, 1912, to  
January 1, 1913

Cuyahoga County.

No. 5197.

State of Ohio vs. Society for Prevention of Cruelty to Animals.

Franklin County.

No. 2639.

State ex rel. vs. The Central Union Telephone Co.

No. 2745.

State ex rel. vs. The Cleveland & Pittsburgh Ry. Co.

No. 2814.

State of Ohio vs. Theresa Herman.

No. 3049.

Wm. B. Poland, etc., vs. The F. & B. Ry. Co.

No. 3050.

Wm. B. Poland, etc. vs. The C. D. & P. R. R. Co.

No. 3306.

George K. Cetone vs. State of Ohio.

No. 3057.

State ex rel., Attorney General vs. The L. S. & M. S. Ry. Co. et al.

No. 3058.

State ex rel., Attorney General vs. The H. V. Ry. Co. et al.

No. 3059.

State of Ohio ex rel., Attorney General vs. The H. V. Ry. Co.

No. 3060.

The Baltimore & Ohio Ry. Co. vs. Railroad Commission.

No. 3073.

Wm. B. Poland, etc. vs. The Youngstown & Ohio River Railway Co.

Franklin County.

No. 3074.

The Youngstown & Ohio River Ry. Co. vs. Wm B. Poland, etc.

No. 3118.

The Ohio Traction Co. vs. The Tax Commission.

No. 3192.

Railroad Commission of Ohio vs. Baltimore & Ohio Ry. Co.

No. 3202.

State ex rel., Tax Commission vs. Fred M. Sayre, Auditor, and Banham, Treasurer, Franklin County.

No. 3246.

State ex rel., Attorney General vs. The Shreve Electric Light & Power Co.

No. 3281.

The Adena Ry. Co., W. & L. E. Ry. Co., and W. M. Duncan, Receiver, W. & L. E. Ry. Co. vs. Public Service Commission.

No. 3284.

State ex rel., Attorney General vs. The Cleveland, Bedford and  
Geauga Lake Tract. Co.

No. 3294.

The Ohio Traction Co., vs. The State of Ohio.

No.

State ex rel., T. S. Hogan, Attorney General vs. Geo. W. Poor et al.

Hamilton County.

No. 47.

Joseph Bornhardt vs. State of Ohio.

Lucas County.

No.

Ernest E. Waldo vs. The State of Ohio.

Mahoning County.

No.

Thomas Biggins vs. State of Ohio.

Montgomery County

No. 894.

State of Ohio vs. Federal Savings Deposit Company.

Cases Disposed of in Courts of Common Pleas from January 1, 1912, to  
January 1, 1913

Auglaize County.

No.

Marx vs. State of Ohio.

Cuyahoga County.

No. 124134.

Harold H. Wilson vs. Fred Lange.

No. 124973.

Ellen Hunt vs. State of Ohio.

No. 128351.

C. S. & C. Ry. Co: vs. Public Service Commission.

No. 129789.

State ex rel., Weinberger vs. D. F. Miller et al.

Erie County.

No.

Ex Parte Jos. A. Allen.

Franklin County.

No. 9640.

State of Ohio vs. Isaac E. Huffman.

No. 9641.

State of Ohio vs. L. R. Andrews.

No. 9642.

State of Ohio vs. Geo. K. Cetone.

No. 9653.

State of Ohio vs. A. Clark Lowrey.

No. 9661.

State of Ohio vs. L. C. Miller.

No. 9671.

State of Ohio vs. L. C. Miller.

No. 9672.

State of Ohio vs. L. C. Miller.

No. 9673.

State of Ohio vs. L. C. Miller and  
State of Ohio vs. J. C. Maeder.

No. 59183.

State of Ohio vs. The Cincinnati Distilling Co.

No. 61934.

State of Ohio vs. Coshocton Gas Co.

No. 62159.

State of Ohio vs. Hy D. Davis.

No. 62318.

The Adena Ry. Co., et al., vs. The Public Service Commission.

No. 62552.

State of Ohio vs. The Ohio Traction Co.

No. 59535.

The Board of Education of Columbus vs. Geo. S. Marshall, Mayor of  
Columbus.

No. 61218.

Agnez Bentz vs. Wm. Lester et al.

No. 61349.

B. & O. Ry. Co. vs. Railroad Commission of Ohio.

No. 61958.

Elmer D. Sharp vs. John W. Zuber.

No. 62961.

Effie Fannon, ex parte.

Fairfield County.

No.

Dwight Miller vs. State of Ohio.

Fulton County.

No. 7142.

The Van Camp Packing Company vs. Fulton County and Auditor and  
Treasurer.

Hamilton County.

No. 138625.

State of Ohio vs. Alcis Reidy.

No. 138630.

State of Ohio vs. Glasser.

No. 146148.

State of Ohio vs. Eugene Frank.

No. 150921.

Joseph Rackner vs. W. Perry Blackburn, et al.

No.

Hermon Wolber vs. State of Ohio.

No. 151703.

Fred Kircher vs. State of Ohio.

No. 151704.

Joseph Bernhardt vs. State of Ohio.

No. 151705.

Joseph Lense vs. State of Ohio.

Henry County.

No. 6483.

State of Ohio vs. Michael Donnelly.

No. 6484.

State of Ohio vs. Michael Donnelly.

Holmes County.

No. 3863.

Killbuck Tel. Co. vs. L. B. Fair, Treasurer.

Lawrence County.

No.

The Fearon Lumber & Veneer Company vs. Arno C. Robinson,  
Auditor.

Licking County.

No. 15648.

Albert Weathers vs. William Link, Sheriff.

Lucas County.

No. 6484.

State of Ohio vs. Michael Donnelly and Frederick D. Prentice.

No. 6485.

State of Ohio vs. Michael Donnelly.

No. 6491.

State of Ohio vs. Michael Donnelly, Frederick D. Prentice, Hope Geoger and Geo. C. McCarty.

No. 6492.

State of Ohio vs. Michael Donnelly, Frederick D. Prentice, Hope Geoger, et al.

No. 63887.

Ernest F. Waldo vs. State of Ohio.

No. 63888.

Ernest F. Waldo vs. State of Ohio.

No. 63958.

Louis F. Hoff vs. State of Ohio.

No. 63595.

Louis F. Hoff vs. State of Ohio.

No. 64091.

State of Ohio vs. The W. L. Milner Co.

No. 64092.

State of Ohio vs. The Lasalle Koch Co.

No. 65116.

Levy W. Hunt vs. Sylvester W. Sherman et al.

No. 65247.

S. J. Powlesland vs. State of Ohio.

Mahoning County.

No.

Thomas Biggens vs. State of Ohio.

Montgomery County.

No. 29939.

Garland K. Kindred vs. Rell Allen, Chas. C. Action and Geo. C. Stine.

No. 29940.

Henry Kindred vs. Rell Allen, Chas. Action and George Stine.

No. 33793.

State ex rel., John B. Teehan vs. Arnold Gwinner et al. and State Board of Review.

No. 34524.

James T. Baldwin vs. John Zuber, State Fire Marshal and Edward Siger, Deputy.

Putnam County.

No. 10678.

State ex rel., Village of Columbus Grove vs. The Budget Commission of Putnam County, Ohio.

No. 10679.

State ex rel., Village of Leipsic vs. The Budget Commission.

Trumbull County.

No.

Bowers vs. State of Ohio.

Tuscarawas County.

No. 11174.

Robert C. Kinsey, etc vs. W. C. Shott, Auditor et al.

No. 11183.

Chas. Bock et al. vs. Chas. H. Ley.

No. 11186.

Henry Kuntz et al. vs. Chas. H. Ley et al.

No. 11200.

Adam H. Baltz, et al. vs. Chas. H. Ley, etc.

Wayne County.

Nos. 23665-23666.

Winfield J. Yeisley vs. Ammon H. Critchfield.

Wood County.

No. 17130.

State of Ohio ex rel., Attorney General vs. Elizabeth C. Carver, et al.

Cases Pending in Common Pleas Courts from January 1, 1912, to  
January 1, 1913

Allen County.

No. 9064.

C. H. Miller vs. State of Ohio.

No. 14658.

Bruce Geach vs. State of Ohio.

Butler County.

No. 24708.

S. M. Goodman, Trustee vs. The Public Service Commission.

No. 23194.

State of Ohio vs. Judson Harmon, Receiver, C. H. & D. Ry. Co.

No.

Clarence Coombs vs. State of Ohio.

Crawford County.

No. 9492.

Rinsel vs. Miller, County Treasurer.

Cuyahoga County.

No. 106218.

State of Ohio vs. Forest City Ry. Co.

No. 125082.

T. S. Hogan, Attorney General, ex rel., vs. H. C. Ranney et al.

No. 124511.

Virginia G. Forsythe et al. vs. T. G. Hart et al.

Cuyahoga County.

No. 107834.

Charles R. Morley vs. Cleveland Hippodrome Co. et al.

No. 106219.

State of Ohio vs. Forest City Ry. Co.

No. 106218.

State of Ohio vs. Cleveland & Pittsburgh Ry. Co.

No. 3009.

H. E. Garling vs. State of Ohio.

No. 3027.

L. Dzedzecka vs. State of Ohio.

No. 131201.

State of Ohio vs. Woodland Building & Investment Co.

No. 130862.

State of Ohio vs. Kobletz Realty Co.

No. 125085.

T. S. Hogan, Attorney General ex rel. vs. E. R. Perkins, et al.

No. 129720.

Lake Shore Electric Co. vs. Public Service Commission.

No. 125083.

T. S. Hogan, Attorney General, ex rel., vs. The Cleveland Museum of Art Co. et al.

No. 62300.

State of Ohio vs. The Flint National Bank of Cleveland, Ohio.

No. 125085.

State ex rel., Attorney General T. S. Hogan vs. Edwin R. Perkins, et al.

Defiance County.

No.

Bunkholder vs. State of Ohio.

No.

Mank vs. State of Ohio.

No.

Bouton vs. State of Ohio.

Erie County.

No. 11697.

The Cedar Point Resort Company vs. C. H. Nuhn, Treasurer, et al.

No. 11105.

W. H. Weichel vs. State of Ohio.

No. 11110.

W. H. Weichel vs. State of Ohio.

Fairfield County.

No. 12525.

Mell Berry vs. State of Ohio.

Franklin County.

No. 6288.

State of Ohio vs. Keystone Watch Case Co.

No. 9644.

State of Ohio vs. Geo. B. Nye.

No. 9645.

State of Ohio vs. Geo. B. Nye.

No. 9653.

State of Ohio vs. A. Clark Lowrey.

No. 9654.

State of Ohio vs. Edgar T. Crawford.

No. 9657.

State of Ohio vs. Chas. A Bond and Thomas A. Dean.

No. 9658.

State of Ohio vs. Chas. A. Bond and Thomas A. Dean.

No. 9675.

State of Ohio vs. Frank M. Calvey.

No. 9676.

State of Ohio vs. Frank M. Calvey.

No. 9677.

State of Ohio vs. Geo. B. Nye.

No. 9677.

State of Ohio vs. Stanley Harrison.

No. 9678.

State of Ohio vs. Geo. B. Nye.

No. 9678.

State of Ohio vs. Stanley Harrison.

No. 51274.

The Akron & Barberton Belt Line Ry. Co. vs. Railway Commission of Ohio.

No. 55244.

Lincoln National Life Insurance Co. vs. C. C. Lemert, Supt. of Ins.

No. 55420.

C. C. Lemert, etc. vs. Interstate Life Insurance Co.

No. 59210.

State of Ohio vs. Buckeye Pipe Line Co.

No. 60115.

Youngstown & Ohio River Ry Co. vs. Tax Commission.

No. 61026.

State of Ohio vs. The National Bank of Ashtabula.

No. 61027.

State of Ohio vs. Cincinnati Trust Co.

No.

State of Ohio vs. The Hough Savings & Trust Co.

No. 61427.

Hocking Valley Railway Co. vs. Public Service Commission.

No. 61681.

State of Ohio ex rel., vs. Fred M. Sayre, Auditor, et al.

No. 61958.

Elmer D. Sharp vs. John W. Zuber.

No. 62326.

State of Ohio vs. The Union National Bank of Columbus, Ohio.

No. 62339.

State of Ohio vs. The Union National Bank, Columbus, Ohio.

No. 62501.

State of Ohio vs. Nypano Ry. Co.

No. 62826.

State ex rel., Baxter in re Liquidation Columbus Savings & Trust Co.

No. 63172.

The American Trust & Savings Bank of Zanesville, Ohio vs. F. E.  
Baxter, Superintendent of Banks.

No. 63195.

William C. Miller vs. State of Ohio.

No. 63258.

State ex rel., Baxter in re Liquidation Columbus Savings & Trust  
Company vs. C. H. Bailey.

No. 61518.

State of Ohio vs. The Columbus Savings & Trust Company.

No. 63647.

The Beaumont & Sour Lake Construction Co. vs. Emery J. Smith,  
Hannah J. Smith and E. H. Moore, Superintendent of Insurance.

No.

The Columbus Railway & Light Co. vs. The Columbus, Urbana &  
Western Electric Ry. Company.

No. 64709.

Cabin Creek Consolidated Coal Co. vs. Staley D. Creamer, Treasurer  
of State.

No.

State ex rel., Attorney General vs. Chas. A. Judson.

Greene County.

No.

Harry D. Smith et al. vs. R. R. Grieve, Treasurer.

No. 13022.

Samuel A. Broom vs. R. R. Grieve, Treasurer, et al.

No. 13013.

J. P. Chew vs. R. R. Grieve.

Guernsey County.

No.

State ex rel., Baxter vs. James A. Hoopman (Bank of Buffalo).

Hamilton County.

No.

State of Ohio vs. The Great Western Cereal Co.

No.

State ex rel., Baxter vs. Thomas P. Strack.

No.

State ex rel., Baxter vs. Frank X. Piatt and Mrs. Griselda Piatt.

No.

State ex rel., Baxter vs. John A. Busse.

No. 116644.

State of Ohio vs. Bellevue Brewing Co.

No. 131660.

Cincinnati Trust Co. vs. The Miami & Erie Canal Transportation Co.

No. 134803.

State of Ohio vs. International Text Book Co.

No. 138626.

Frank Branstetter vs. State of Ohio. (No decision—papers lost.)

No. 138627.

Christian Drack vs. State of Ohio. Do.

Hamilton County.

No. 138628.

Flora Moeller vs. State of Ohio. (No decision—papers lost.)

No. 138629.

Frank Dorger vs. State of Ohio. Do.

No. 138631.

John Ruess vs. State of Ohio. Do.

No. 138632.

Joseph Rothert vs. State of Ohio. Do.

No. 138812.

State of Ohio vs. B. & O. S. W. Ry Co.

No. 139159.

State of Ohio vs. Little Miami Ry. Co.

No. 139160.

State of Ohio vs. Cincinnati Street Ry. Co.

No. 143042.

State of Ohio vs. Foster.

No. 145815.

Ex parte Post Color Press Co.

No. 146054.

Schultz et al. vs. Walker Brewing Co.

No. 148154.

Kuerze vs. Gerke Brewing Co.

No. 149389.

The Ault & Wiborg Co. vs. Robert E. Edmondson, et al.

No. 149390.

The Schact Mfg. Co. vs. Robert E. Edmondson et al.

No. 150171.

E. Lemm vs. State of Ohio.

No. 151703.

Fred Kircher vs. State of Ohio.

No. 151347.

John Gruelich vs. State of Ohio.

No. 151705.

Joseph Lense vs. State of Ohio.

No. 152120.

The Reinhart & Newton Co. vs. State of Ohio.

Lucas County.

No. 64093.

State of Ohio vs. The Finkbeiner Furniture Co.

No. 64094.

State of Ohio vs. The Nugent Furniture Co.

No. 64693.

State of Ohio vs. The International Publishing Co.

No. 65116.

Levi W. Hunt vs. Ohio State Medical Board.

No. 65226.

Mechanics Savings Bank Co. vs. Baxter et al.

No. 65449.

The A. C. Whittingham Co. vs. State of Ohio.

No. 65711.

State of Ohio ex rel., Baxter vs. The Mills Grocery Co.

No. 65712.

State ex rel., Baxter vs. The C. A. Green Co.

No. 65713.

State ex rel., Baxter vs. The Globe Publishing Co.

No. 65714.

State ex rel., Baxter vs. The National Cement Rubber Co.

No. 66195.

Cherry vs. Zuber.

No.

State ex rel., T. S. Hogan, Attorney General vs. The W. L. Miller Co.

Jefferson County.

No. 7063.

State of Ohio vs. Hugh Patterson.

No. 7064.

State of Ohio vs. Samuel R. Stark.

No. 7065.

State of Ohio vs. Samuel R. Stark.

No. 7066.

State of Ohio vs. John Belknap.

No. 7067.

State of Ohio vs. Ira Blackburn.

No. 7068.

State of Ohio vs. Richard Gilson.

No. 7069.

State of Ohio vs. Richard Gilson.

No. 7070.

State of Ohio vs. Fred Stone.

No. 7071.

State of Ohio vs. Richard Kramer.

No. 7072.

State of Ohio vs. Richard Gildon.

No. 7073.

State of Ohio vs. Henry L. Lower.

No. 7074.

State of Ohio vs. John A. Mansfield.

No.

Chas. S. Cole et al., vs. Robert Blenn, Treasurer, et al.

No. 7075.

State of Ohio vs. Alfred Crippen.

No. 7076.

State of Ohio vs. William C. Brown.

No. 7077.

State of Ohio vs. James Gilson.

No. 7078.

State of Ohio vs. John C. Belknap.

No. 7079.

State of Ohio vs. John C. Belknap.

Knox County.

No. 8528.

Michael Strong vs. State of Ohio.

No.

State ex rel., Baxter vs. Ella Grant.

Lawrence County.

No.

In re Application of Julius L. Anderson et al., Trustees of the Briggs Library.

Licking County.

No. 16409.

Fred G. Speer vs. William Kirtly, et al.

No. 16408.

City of Newark vs. William Kirtly, et al.

Logan County.

No.

Samuel Newland vs. State of Ohio.

Lorain County.

No. 11897.

State ex rel., Thos. A. Conway vs. C. A. Horn, County Auditor.

Mahoning County.

No.

M. J. Stawiarski vs. State of Ohio.

No.

Lake Erie & Youngstown Ry. vs. Public Service Commission.

Miami County.

No. 18627.

The Piqua Milling Co. vs. William Kirtly, et al., Board of Public Works.

Montgomery County.

No. 29522.

State of Ohio vs. The Dayton, Covington & Piqua Traction Co.

No. 31077.

Harry M. Wolf, Guardian for John M. Begard et al., vs. John M.

Begard, et al.

No. 33408.

Ora S. Nicholas vs. State of Ohio.

No. 33817.

J. C. Groendyke Co. vs. John W. Edwards, Auditor, et al.

No.

Claude Fread vs. State of Ohio.

No.

Herman Tiegler vs. State of Ohio.

Ross County.

No.

State of Ohio vs. Nelson Dresback.

Shelby County.

No. 8175.

Chas. Given et al., vs. E. V. Moore et al.

Stark County.

No.

The City National Bank of Canton, Ohio, vs. David S. Creamer, etc.

Tuscarawas County.

No.

B. C. Fisher vs. Hattie Dutz et al.

No. 11271.

John Wagoner et al. vs. W. C. Schott, Auditor, et al.

No. 11276.

Jonas Bremer et al. vs. W. C. Schott et al.

Warren County.

No. 11047.

Neiderlander vs. State of Ohio.

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Canal Commission of Ohio, Cases Disposed of from January 1, 1912, to  
January 1, 1913

John Hayes vs. State of Ohio.

Whitten & Lutz vs. State of Ohio.

C. C. Bellows vs. State of Ohio.

Theodore Carl vs. State of Ohio.

Lemuel James et al vs. State of Ohio.

## REPORT FOR 1912 OF THE WILLIS TAX DEPARTMENT.

The number of delinquent corporations in the files of this department at the beginning of 1912 was 1,890, for years prior to 1911. Of 375 domestic corporations certified to this department as being delinquent for the year 1911, 234 had been collected prior to January 1, 1912, leaving 141 still delinquent, to which should be added the 1,890 for previous years, which made the total of 2,031 corporations on our records for collection on January 1, 1912; of this number, however, there were a great many designated as underlying companies and other companies claiming to be engaged in interstate business, and still others where the question of proportion of the tax had not been determined, all of which were held in abeyance until the questions involved were finally determined by the courts.

During the year 1912, 881 domestic and foreign corporations and public utilities were certified to this department by the tax commission of Ohio on account of their delinquencies. Of this latter number there were quite a proportion in the same condition as those above mentioned, which are still being held in abeyance until the questions involved are determined.

The foregoing statement does not include the delinquent corporations which had been investigated during the year 1911, and found uncollectible. Of this number 699 were certified to the tax commission of Ohio during the year 1912, for the cancellation of their charters because of the fact that said companies had either abandoned their business or were hopelessly insolvent and uncollectible, leaving 44 delinquent corporations which had been investigated and found to be apparently uncollectible, but information having reached this department of the possibility of realizing something from said corporations, the same were held open for further investigation.

It will be observed that during the year 1912, the item of convict labor collections had only amounted to \$62,020.60, a considerable reduction from former years, due to the fact that the law abolishing convict labor contracts in the Ohio penitentiary became effective on or about July 1, 1912. However, the duties devolved upon this department in the collection of the convict labor items was of little importance, as it required no effort, with the exception of rendering statements, to make these collections from the contractors, and excepting the cases which are still unsettled, in which there is a dispute as to the amount due during the last few months prior to the enforcement of the law prohibiting such convict labor contracts.

A great deal of time and energy have been required in the adjustment and systematizing of the work of this department, which, up until the year 1911, had apparently been overlooked, and an effort is being made to perfect a system by which every detail of the work in this department may be thoroughly understood and available at all times.

COLLECTIONS OF WILLIS TAX DEPARTMENT DURING  
THE YEAR 1912.

112	Domestic corporations, for years prior to 1911, fees ----- penalties -----	\$7,595 35 674 93	\$8,270 28		
19	Foreign corporations, for years prior to 1911, fees ----- penalties -----	3,450 14 114 50	3,564 64		
1	Public utility corporation, for years prior to 1911, fees ----- penalties -----	1,003 22 140 73	1,143 95	\$12,978 87	
305	Domestic corporations, for the year 1911, fees ----- penalties -----	45,287 84 3,429 18	48,717 02		
43	Foreign corporations, for the year 1911, fees ----- penalties -----	19,678 13 638 99	20,317 12		
30	Public utility corporations for the year 1911, fees ----- penalties -----	3,832 39 160 64	3,993 03	73,027 17	
166	Domestic corporations, for the year 1912, fees ----- penalties -----	13,979 09 1,318 49	15,297 58		
4	Foreign corporations, for the year 1912, fees ----- penalties -----	106 91 15 00	121 91	15,419 49	\$101,425 53
12	Corporations, dissolutions and retirement fees ----			60 00	
6	Corporations filed reports 178 and 183 G. C. and paid fees -----			148 30	
2	Corporations, whose author- ity to do business in Ohio has been revoked, paid reinstatement fees -----			200 00	
3	Corporations paid fees for maintenance of public service commission ----			162 72	571 02
2	Bonding companies—for- feitures: Massachusetts Bonding Company ----- Empire State Surety Co..		25,000 00 50,000 00	75,000 00	

COLLECTIONS OF WILLIS TAX DEPARTMENT DURING THE YEAR 1912—  
Concluded.

Convict labor—				
E. B. Lanman Co., 6 mo.		\$15,365 69		
Col. Bolt Wks., 6 mo.----		\$46,654 91	\$62,020 60	\$137,020 60
Miscellaneous—				
H. G. DeWees, refund il- legal expenses -----			48 30	
Union Central Life Ins., Co., refunded court costs			666 70	
H. D. Davis, refund over- drawn expense account--			900 00	
C. H. Judson, refunded overdrawn salary -----			600 00	
C. H. & D. Ry., fine for violation of safety ap- pliance act -----			200 00	
Insurance company, taxes on premiums -----			11 17	2,426 17
Total amount converted into state funds -----				\$241,443 32

CASES DISPOSED OF IN 1912

FEDERAL COURTS.

<p>In the matter of Canton Boiler &amp; Engineering Co., Bankrupt. 3-23-12      Amount paid \$169.77</p>	}	<p>U. S. D. Ct., N. D. O., E. D. Before A. M. McCarty, Referee Canton, Ohio.</p>
<p>In the matter of The Cleveland Speed Indicator Co. Bankrupt. 2-2-12              Amount Paid \$289.05</p>	}	<p>U. S. D. Ct., N. D. O., E. D. Before A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>In the matter of The Farmers' Fence Co., Bankrupt. 3-4-12              Amount paid \$143.38</p>	}	<p>U. S. D. Ct., S. D. O., E. D. Before F. M. Galer, Referee, DeGraff, Ohio.</p>
<p>In the matter of The Frank F. Bonnet Co., Bankrupt. 4-2-12              Amount paid \$721.15</p>	}	<p>U. S. D. Ct., S. D. O., E. D. Before F. N. Sinks, Referee, Columbus, Ohio.</p>
<p>In the matter of The Wren-Clancy Company, Bankrupt. 7-10-12              Amount paid \$43.13</p>	}	<p>U. S. D. Ct., Western Dist. of Penn. Before James C. Wray, Referee.</p>
<p>In the matter of Platt Iron Works Co., Bankrupt. 11-26-12      Amount paid \$1,500.00</p>	}	<p>U. S. D. Ct., S. D. O., W. D. Before W. S. McConnaughey, Referee, Dayton, Ohio.</p>
<p>In the matter of Continental Specialty Co., Bankrupt. 8-15-12              Amount paid \$172.50</p>	}	<p>U. S. D. Ct., S. D. O., W. D. Before W. S. McConnaughey, Referee, Dayton, Ohio.</p>
<p>In the matter of Franklin Manufacturing Co., Bankrupt. 5-27-12              Amount paid \$11.50</p>	}	<p>U. S. D. Ct., N. D. O., W. D. Before Fordyce Belford, Referee, Toledo, Ohio.</p>

In the matter of The Mutual Manufacturing Co., Bankrupt.	}	U. S. D. Ct., N. D. O., E. D.
7-22-12      Amount paid \$150.00		Before A. M. McCarty, Referee Canton, Ohio.
In the matter of Weaver Oil & Gas Co., Bankrupt.	}	U. S. D. Ct., State of New York.
2-26-12      Amount paid \$33.73		Before Referee in Bankruptcy, Rochester, N. Y.
Lathrop Haskins & Co. etc., vs. The Columbus & Hocking Coal & Iron Co.	}	U. S. D. Ct., S. D. O., E. D.
2-2-12      Amount paid \$11,250.00		Before Judge Sater, Columbus, Ohio.
In the matter of C. Roehr Company, Bankrupt.	}	U. S. D. Ct., N. D. O., E. D.
2-2-12      Amount paid \$300.00		Before W. C. Beer, Referee, Bucyrus, Ohio.
In the matter of Geyer Sales Company, Bankrupt.	}	U. S. D. Ct., S. D. O., W. D.
11-8-12      Amount paid \$25.00		Before W. S. McConnaughey, Referee, Dayton, Ohio.
In the matter of The Lorain Cigar Company, Bankrupt.	}	U. S. D. Ct., N. D. O., E. D.
11-26-12      Amount paid \$37.50		Before J. H. Leonard, Referee, Elyria, Ohio.
In the matter of The Thompson-Breese Co., Bankrupt.	}	U. S. D. Ct., N. D. O., W. D.
12-19-12      Amount paid \$243.92		Before H. D. Grindle, Referee, Lima, Ohio.
In the matter of The Taylor Shoe Co., Bankrupt.	}	U. S. D. Ct., S. D. O., W. D.
12-6-12      Amount paid \$51.75		Before W. S. McConnaughey, Referee, Dayton, Ohio.
In the matter of The Groene Music Publishing Co., Bankrupt.	}	U. S. D. Ct., S. D. O., W. D.
12-6-12      Amount paid \$29.40		Before W. L. Benham, Trustee, Cincinnati, Ohio.

Total collections in proceedings before Federal Courts during the  
year 1912 ..... \$15,171.78

## CASES DISPOSED OF IN 1912

## COMMON PLEAS, PROBATE AND INSOLVENCY COURTS.

Washington County Savings, Loan & Building Co., et al., vs. The Customers Coal Co., et al., 5-27-12      Amount paid \$107.65	} Court of Common Pleas, Athens County, Ohio.
In the matter of The Courier Publishing Co., 11-8-12      Amount paid \$17.25	} Court of Common Pleas, Franklin County, Ohio.
In re The Cincinnati Glass & China Co. 2-16-12      Amount paid \$86.25	} Court of Common Pleas, Hamilton County, Ohio.
Union Trust Co. of Pittsburgh, Trustee, vs. The Dennison Mining Co. 11-8-12      Amount paid \$103.50	} Court of Common Pleas, Tuscarawas County, Ohio.
Brown vs. Indianola Ice Co. 8-28-12      Amount paid \$102.30	} Court of Common Pleas, Franklin County, Ohio.
In re The Jos. Goldberger Iron Co. 3-4-12      Amount paid \$76.76	} Court of Common Pleas, Hamilton County, Ohio.
In re The Mann Indicator Mfg. Co., Receivership. 7-22-12      Amount paid 44.96	} Court of Common Pleas, Stark County, Ohio.
In re The Metal Reversible Window Device Co., Receivership., 1-5-12      Amount paid \$43.13	} Court of Common Pleas, Sandusky County, Ohio.
In re The Starr Hocking Coal Co., Receivership. 7-22-12      Amount paid \$431.25	} Court of Common Pleas, Franklin County, Ohio.

In re The Stollberg Hardware Co., Receivership. 3-13-12	Amount paid \$172.80	} Court of Common Pleas, Lucas County, Ohio.
In re The Co-operative Company, Receivership. 1-2-12	Amount paid \$19.88	} Court of Common Pleas, Tuscarawas County, Ohio.
In re The Co-operative Real Estate Co., Receivership. 2-16-12	Amount paid \$21.00	} Court of Common Pleas, Stark County, Ohio.
In re The Malta Reduction Co., Receivership. 9-5-12	Amount Paid \$65.00	} Court of Common Pleas, Franklin County, Ohio.
In re The Friend Paper Company, Receivership. 10-18-12	Amount paid \$3,000.00	} Court of Common Pleas, Montgomery County, Ohio.
In re The Clark Chemical Spray Co., Receivership. 11-26-12	Amount paid \$45.00	} Court of Common Pleas, Hancock County, Ohio.
In re The General Lumber Co., Receivership. 12-19-12	Amount paid \$125.93	} Court of Common Pleas, Franklin County, Ohio.
In re The Heisler Company, Receivership. 12-12-12	Amount paid \$228.05	} Court of Common Pleas, Auglaize County, Ohio.
In re The New Era Auto-Cycle Co., Receivership. 11-26-12	Amount paid \$442.50	} Court of Common Pleas, Montgomery County, Ohio.

In re	} Court of Common Pleas, Franklin County, Ohio.
The Swash Motor Washer Co., Receivership.	
12-6-12      Amount paid \$45.00	

In re	} Probate Court, Washington County, Ohio.
The Motter Candy Company, Assignment.	
6-8-12      Amount paid \$11.50	

In re	} Probate Court, Astabula County, Ohio.
The Grant Fence Company, Assignment.	
8-5-12      Amount paid \$150.00	

In re	} Insolvency Court, Cuyahoga County, Ohio.
The Atlas Toy Company (succe- sors to The Traveling Rocking Horse Company), Assignment.	
7-27-12      Amount paid \$22.78	

Total collections in proceedings before Common Pleas, Probate  
and Insolvency Courts during 1912..... \$5,362.49

## CASES PENDING IN 1912

## FEDERAL COURTS.

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|--|---|--|
| <p>In the matter of<br/>The Cincinnati Punch &amp; Shear Co.<br/>Bankrupt.<br/>W. H. Whittaker, Referee.</p> | } | <p>U. S. D. Ct.,<br/>S. D. O., W. D.<br/>Cincinnati, Ohio.</p> |
| <p>In the matter of<br/>The L. P. Hazen Company,<br/>Bankrupt.<br/>W. H. Whittaker, Referee.</p>             | } | <p>U. S. D. Ct.,<br/>S. D. O., W. D.<br/>Cincinnati, Ohio.</p> |
| <p>In the matter of<br/>The National Rolling Mills Co.,<br/>Bankrupt.<br/>L. H. Beam, Referee.</p>           | } | <p>U. S. D. Ct.,<br/>N. D. O., E. D.<br/>Mansfield, Ohio.</p>  |
| <p>In the matter of<br/>The Royal Foundry &amp; Furnace Co.<br/>Bankrupt.<br/>A. M. McCarty, Referee.</p>    | } | <p>U. S. D. Ct.,<br/>N. D. O., E. D.<br/>Canton, Ohio.</p>     |
| <p>In the matter of<br/>The Dominion Coal Company,<br/>Bankrupt.<br/>W. H. Whittaker, Referee.</p>           | } | <p>U. S. D. Ct.,<br/>S. D. O., W. D.<br/>Cincinnati, Ohio.</p> |
| <p>In the matter of<br/>Ford &amp; Johnson Company,<br/>Bankrupt.<br/>H. C. Sheridan, Referee.</p>           | } | <p>U. S. D. Ct.,<br/>Dist. of Indiana,<br/>Frankford, Ind.</p> |
| <p>In the matter of<br/>The Taylor Zinc Construction Co.<br/>Fordyce Belford, Referee.<br/>Bankrupt.</p>     | } | <p>U. S. D. Ct.,<br/>N. D. O., W. D.<br/>Toledo, Ohio.</p>     |
| <p>In the matter of<br/>The Novelty Skirt &amp; Suit Co.,<br/>Bankrupt.<br/>A. F. Ingersoll, Referee.</p>    | } | <p>U. S. D. Ct.,<br/>N. D. O., E. D.<br/>Cleveland, Ohio.</p>  |

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|--|---|--|
| <p>In the matter of<br/>The Craig Foundry Company,<br/>Bankrupt.<br/>Wm. C. Beer, Referee.</p>             | } | <p>U. S. D. Ct.,<br/>N. D. O., E. D.<br/>Bucyrus, Ohio.</p>    |
| <p>In the matter of<br/>The G. C. Bittner Co.,<br/>Bankrupt.<br/>Fordyce Belford, Referee.</p>             | } | <p>U. S. D. Ct.,<br/>N. D. O., W. D.<br/>Toledo, Ohio.</p>     |
| <p>In the matter of<br/>The Great National Products Co.,<br/>Bankrupt.<br/>A. M. McCarty, Referee.</p>     | } | <p>U. S. D. Ct.,<br/>N. D. O., E. D.<br/>Canton, Ohio.</p>     |
| <p>In the matter of<br/>The Geyer Sales Company,<br/>Bankrupt.<br/>W. S. McConnaughey, Referee.</p>        | } | <p>U. S. D. Ct.,<br/>S. D. O., W. D.<br/>Dayton, Ohio.</p>     |
| <p>In the matter of<br/>The Hall Capsule Company,<br/>Bankrupt.</p>  | } | <p>U. S. D. Ct.,<br/>Dist. of Kentucky,<br/>Covington, Ky.</p> |
| <p>In the matter of<br/>The Sunrise Coal Company,<br/>Bankrupt.<br/>W. S. McConnaughey, Referee.</p>       | } | <p>U. S. D. Ct.,<br/>S. D. O., W. D.<br/>Dayton, Ohio.</p>     |
| <p>In the matter of<br/>The Wellston Brewing &amp; Ice Co.,<br/>Bankrupt.<br/>E. R. Ricketts, Referee.</p> | } | <p>U. S. D. Ct.,<br/>S. D. O., E. D.<br/>Logan, Ohio.</p>      |
| <p>In the matter of<br/>The Keetch Knitting Company,<br/>Bankrupt.<br/>A. F. Ingersoll, Referee.</p>       | } | <p>U. S. D. Ct.,<br/>S. D. O., E. D.<br/>Cleveland, Ohio.</p>  |
| <p>In the matter of<br/>The Hazen Company,<br/>Bankrupt.<br/>W. H. Whittaker, Referee.</p>                 | } | <p>U. S. D. Ct.,<br/>S. D. O., W. D.<br/>Cincinnati, Ohio.</p> |

## CASES PENDING IN 1912

## COMMON PLEAS AND PROBATE COURTS.

In re The Dennison Coal & Fuel Co., Receivership.	}	Common Pleas Court, Tuscarawas County, Ohio.
In re The Canton Wood Turning Co., Receivership.	}	Common Pleas Court, Stark County, Ohio.
In re The Euclid Heights Realty Co., Receivership. 1-5-2	}	Common Pleas Court, Cuyahoga County, Ohio.
In re The Euclid Heights Co., Receivership. 1-5-3	}	Common Pleas Court, Cuyahoga County, Ohio.
In re The Enterprise Silica Sand Co., Receivership. 1-5-4	}	Common Pleas Court, Belmont County, Ohio.
In re The Federal Hocking Coal Co., Receivership. 1-6-2	}	Common Pleas Court, Franklin County, Ohio.
In re The J. Walker Brewing Company, Receivership. 1-10	}	Common Pleas Court, Hamilton County, Ohio.
In re The Novelty Enameling Company, Receivership. 1-13	}	Common Pleas Court, Cuyahoga County, Ohio.
In re The Columbus Gas & Oil Produc- ing Company, 1-2 Receivership.	}	Common Pleas Court, Fairfield County, Ohio.

In re The American Automatic Tele- phone Company, Receivership.	}	Common Pleas Court, Champaign County, Ohio.
In re The Gerke Brewing Company, Receivership. 1-7	}	Common Pleas Court, Hamilton County, Ohio.
In re The Fisher Veneer Tile Company, Receivership.	}	Common Pleas Court, Hamilton County, Ohio.
In re The Globe Pottery Company, Receivership.	}	Common Pleas Court, Columbiana County, Ohio.
In re The Ohio Whip Company, Receivership. 1-14	}	Common Pleas Court, Greene County, Ohio.
In re The Salem Monumental Co., Receivership.	}	Common Pleas Court, Columbiana County, Ohio.
In re The Cellular Metal Company, Receivership.	}	Common Pleas Court, Hamilton County, Ohio.
In re The Coddington Mfg. Co., Receivership. 1-3-3	}	Common Pleas Court, Hamilton County, Ohio.
In re The Gschwind Furnace Co., Assignment.	}	Probate Court, Stark County, Ohio.
In re The H. H. Timby Company, Assignment.	}	Probate Court, Ashtabula County, Ohio.

APPROPRIATIONS TO THE DEPARTMENT AND EXPENSES  
THEREOF.

The appropriation by the general assembly for the attorney general's office for the year beginning February 16, 1912, and ending February 16, 1913, is as follows:

Appropriations from the General Assembly:

Salary of attorney general.....	\$6,500 00
Salary of first assistant attorney general.....	4,000 00
Salary of second assistant attorney general.....	2,500 00
Salary of chief clerk.....	1,500 00
Salary of Willis tax clerk.....	1,200 00
Salary of two stenographers at \$1,200.00 each.....	2,400 00
Salary of messenger.....	600 00
Salary of janitor.....	600 00
Stenographic work.....	3,500 00
Special counsel.....	45,000 00
Costs in cases brought by state.....	3,000 00
Furniture, carpets and books.....	1,000 00
Contingent expenses.....	2,000 00
Traveling expenses.....	1,000 00
Expenses, legislative bribery cases.....	5,000 00
Total .....	\$79,800 00

The following sums were carried over from the appropriation for the previous year as follows:

Balances on Hand From Last Year, Available for Current Year:

Special counsel, canal matters.....	\$2,268 47
Costs in cases brought by state.....	867 00
Furniture, carpets and books.....	482 09
Contingent .....	55 53
Traveling .....	2 33
For investigation legislative bribery.....	764 44
Stenographic work.....	652 50
Contingent for authorized deficiency.....	98 00
Total .....	\$5,190 36

Appropriations to Pay Deficiencies Incurred the Past Year:

Contingent .....	\$294 07
Stenographic work.....	4,000 00
Traveling expenses.....	42 35
Expense, legislative bribery cases.....	5,000 00
Special counsel.....	10,000 00
Total .....	\$19,336 42

DISBURSEMENTS FROM JANUARY 1, 1912, TO JANUARY  
1, 1913.

Disbursements From January 1, 1912, to January 1, 1913:

Salary of attorney general .....	\$6,500 00
Salary of first assistant attorney general.....	4,000 00
Salary of second assistant attorney general.....	2,500 00
Clerks and stenographers.....	5,100 00
Stenographic work .....	4,972 96
Messenger and janitor.....	1,210 00
Special counsel.....	43,069 05
Special counsel, canal matters.....	1,570 65
Investigating state treasury and other departments.....	2,425 40
Costs in cases brought by state.....	2,193 44
Furniture, carpets and books.....	669 64
Contingent .....	1,722 61
Traveling .....	731 02
Legislative bribery investigation.....	5,426 11
Expense Newark riot cases.....	1,527 10
Authorized deficiency—contingent.....	86 33
Total .....	\$83,704 31

The work of the department has increased so materially as that it has been necessary to employ additional counsel in order to carry on the litigation in which the department is interested and to keep up the work of the department generally.

During the current year this department has rendered 759 official opinions, which opinions are attached hereto and made a part hereof.

Respectfully submitted,

TIMOTHY S. HOGAN,

*Attorney General.*





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