#### **OPINIONS**

OF THE

# Attorney General

OF

### OHIO

FOR THE

Period from January 1, 1920 to January 1, 1921

VOLUME I

Springfield, Ohio:
The Kelly-Springfield Printing Co.
State Printers.
1920,
Bound at the State Bindery.

### **OPINIONS**

OF THE

# Attorney-General

OF

### OHIO

FOR THE

Period from January 1, 1920 to January 1, 1921

VOLUME II

Springfield, Ohio:
The Kelly Springfield Printing Company,
State Printers.
1920.
Bound at the State Bindery.

#### ATTORNEYS-GENERAL OF OHIO.

Henry Stanbery	1846-1851
Joseph McCormick	
George E. Pugh	
George W. McCook	
Francis D. Kimball	
C. P. Wolcott	1061-1001
Lyman R. Critchfield	
William P. Richardson	
Chauncey N. Olds	
William H. West	
Francis B. Pond	
John Little	
Isaiah Pillars	
George K. Nash	
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	
J. M. Sheets	
Wade H. Ellis	
U. G. Denman	
Timothy S. Hogan	
Edward C. Turner	
Joseph McGhee	
Joseph McGneer	1010

# ATTORNEY-GENERAL'S DEPARTMENT. (1919)

John G. Price	Attorney-General
Joseph I. Eagleson	First Assistant Attorney-General
Donald F. Melhorn	Second Assistant Attorney-General
Clarence D. Laylin	Special Counsel
Clifford R. Bell	Special Counsel
Bert W. Gearhart	Special Counsel
Bert B. Buckley	Special Counsel
Ray Martin	Special Counsel
William J. Meyer	Special Counsel
Hanby R. Jones	Special Counsel
Robert J. Odell	Special Counsel
R. R. Zurmehly	Special Counsel
Marshall G. Fenton	Special Counsel
Robert B. Barcus	Special Counsel
Joseph E. Frillman	Superintendent of Claims
Kenneth A. Bergin	Clerk
K. Marie Damron	Stenographer
Stella Drayer	Stenographer
Kathryn Haughran	Stenographer
Laura E. Kelly	Stenographer
Hazel Kridler	
Catherine McDermott	
Estella St. Clair	Stenographer
Bird White	
Pierre A. White	Special Counsel Cleveland District
George T. Poor	Special Counsel Cincinnati District
Fred H. Kirtlev	Special Counsel Toledo District

ABSTRACT OF TITLE—
See also REAL ESTATE.
Approval—
Abstract and Deed—
Premises known as tracts Nos. 1, 2, 3 and 4 Richland County Ohio, executed by Emma B. Nail, Sarah J. Balliett and Mar E. Dawson to State of Ohio Premises situated in Perry County, village of New Lexington
Ohio, Comly's addition
Abstract, lot number sixteen, Wood Brown Place, Franklin County
Premises in Clinton Township, Wood Brown Place, Franklin County Ohio
Premises situated in Franklin County, Ohio, lots twelve and thirteen R. P. Woodruff's Agricultural College Addition
Premises situated in Franklin County, Columbus, Ohio, lots number fifty-six and fifty-seven, Wood Brown Place Addition
Premises situate in township of Wooster, Wayne County, Ohio Premises situated in Franklin County, Columbus, Ohio, R. P. Wood ruff's Agricultural College Addition
Premises situated in Franklin County, Ohio, lot number twenty-twe Wood Brown Place
Premises situated in Franklin County, Ohio, lots numbers seventeen and eighteen, R. P. Woodruff's Agricultural College Addition
Premises situated in village of Shreve, Wayne County, Ohio, to b used for armory purposes
Abstract to 10.66 acres of land in Erie Township, Ottawa County Ohio, which formerly belonged to Ohio Rifle Range Association
Abstract to land on easterly embankment of Grand Lake, Auglaiz County, Ohio
Abstract to premises known as lot No. 18 in Wood Brown Place Addition, Clinton Township, Franklin County, Ohio
Abstract to premises situated in Franklin County, Ohio, lot twenty six of R. P. Woodruff's Agricultural College Addition
Abstract to premises situated in Franklin County, City of Columbus Ohio, lot number twenty-two, R. P. Woodruff's Agricultura College Addition
Abstract to premises situated in Franklin County, Ohio, Clinton Township, Wood Brown Place, recorded in plat book No. 5, page
196 and 197, Recorder's office
Township, Franklin County, Ohio, recorded in plat book 5, page 196, Recorder's office, Franklin County, Ohio
Deed to village of Hicksville, Defiance County, Ohio, conveying land acquired by the state to said village for armory purposes

ABSTRACT OF TITLE—Concluded.	Page
Approval of—Concluded.	
Of corrected deed to premises in Licking County, Ohio, conveyed by State to Nellie M. Bolin	243
Partial abstract of title to premises in Richland County, one hundred	
and sixty and three-fourths acres of land, conveyed by Neosho	
Gribling to State of Ohio	97
Transcript of record of proceedings for sale to The Kuhlke Machine	
Company of Akron, Ohio, parts of lots, 177, 178 and 179 in City of	1138
Akron, OhioArmory—Approval of abstract of title for armory at St. Marys, Ohio	1080
Examination of abstract, premises situated in Franklin County, Ohio, lots	1000
numbers nine, ten and eleven, R. P. Woodruff's Agricultural College	
Addition	1023
Examination, abstract of title, premises situated in Franklin County, Co-	1020
lumbus, Ohio, R. P. Woodruff's Agricultural College Addition	1027
Examination of abstracts, tracts No. 1 and No. 2, situated in Franklin	1027
County, Clinton Township, Ohio	384
Status of title—Premises in Clinton Township, Franklin County, Ohio,	JO.
Wood Brown Place	676
VV 004 210 III.	***
ADAMS HATCH FUND—	
Ohio Agricultural Experiment Station-Chief of Department of Nutri-	. `
tion-Failure of General Assembly to appropriate funds for salary	
of said officer	32
ADJUTANT GENERAL—	
Approval—	
Abstract and deed, premises situated in Perry County, village of New	
Lexington, Ohio, Comly's addition	644
Abstract, premises situated in village of Shreve, Wayne County, Ohio,	404#
to be used for armory purposes.	1015
Agreement between Adjutant General of Ohio and W. F. Brodbeck-	
St. Mary's Armory	1205
Abstract to 10.66 acres of land in Erie Township, Ottowa County,	216
Ohio, which formerly belonged to Ohio Rifle Range Association.	
Contract with the Davies-Chism & Davies Company for erection	
of State Armory, New Lexington, Ohio	
acquired by the state to said village for armory purposes	
Armory—Approval of abstract of title for armory at St. Marys, Ohio	1080
Ohio National Guard—	1000
When certain commissioned officers are entitled to increased pay under	
provisions of act of Congress (No. 210; H. R. 11927)—Ex-	
ception	726
When unexpended balances of appropriations made by 82nd General	
Assembly lapsed—"State military fund"—Sections 5247 and 5248	
G. C. construed	35
ADMINISTRATOR—	
Banks and banking—Court appointing domestic trust company to fiduciary	
position—Not required to give bond in first instance—Upon applica-	
tion, additional security may be required—Section 710-161 G. C.	210

ADOPTION (CHILDREN)—	Page
Probate Court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	1038
ADULTS-	
Vocational education—Board of Education can conduct such classes out- side limits of school district—Who may attend such classes————— Vocational schools—City Board of Education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable	1031
buildings for such purpose	539
ADVERTISEMENT—	
Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of Section 7204 G. C.—Findings, how made—Prosecutions under Sections 13421-11 and 13421-22 G. C.——————————————————————————————————	335
Board of Education—Without authority to expend public funds for advertising matter to be mailed to each tax payer in regard to proposition to be voted upon by electors————————————————————————————————————	915
Chiropody—What does and what does not constitute practice of chiropody within meaning of Sections 1274-1 et seq. G. C.—Advertisement by retail shoe dealer discussed	1263
Constitution of Ohio—Cost of publishing proposed amendments governed by Section 6251 G. C	117
Dayton charter—City Commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue election—How findings for recovery may be made	1098
District Board of Health—Has authority to adopt and enforce orders and regulations to same extent as former municipal boards of health—Sections 12600-137 to 12600-273 G. C. (Sanitation Building Code) applicable outside of cities—When health district may adopt same—Advertisement of such orders may not be adopted by reference to sectional numbers of General Code	857
Inheritance tax law—Probate court has inherent power to modify or vacate an order determining said tax at term at which such order was entered—Also has power to correct entry of order determining tax—How order determining tax can be modified or vacated after term at which order made and entered———————————————————————————————————	650
Physician and surgeons—Person employed to distribute advertising circulars—Such employment not a "capper, solicitor or drummer" within	501
purview of Section 1275 G. C.—Roads and highways—Bonds issued under provisions of Section 1223 G. C.—Section amended increasing authorized maximum interest rate on bonds—Old section applicable to pending proceedings provided interest rate not increased, otherwise proceedings must be commenced anew—Sale of bonds under section 1223 G. C. governed by section 2294 G. C.—How advertisement can be made where two issues necessary under section 1223 G. C.—Defective advertisement of above bond issue does not have effect of invalidating valid steps before advertising begun————————————————————————————————————	595

ADVERTISEMENT—Concluded.	Page
Roads and highways-Section 6926-2 G. C. (108 O. L. 501) construed-	
Notice of election once a week for two weeks in each of two news-	
papers is sufficient	417
State Board of Optometry-Holder of certificate does not confer on holder	
title of "Doctor"—Sections 1295-21 et seq. G. C. and 1286 G. C.	
considered	434
State Highway Commissioner—Without authority to enter into lease to	404
<del>- •</del>	
maintain advertising signs along public highways as consideration for	
furnishing warning signals	1220
Taxes and taxation—Publication of delinquent tax list—Section 5704 and	
5710 G. C. construed	558
AETNA CASUALTY AND SURETY COMPANY—	
Approval, bond of Tracey S. Brindle, chief engineer, State Highway De-	
partment, in sum of \$5,000-The Aetna Casualty and Surety Company,	
surety	242
AFFIDAVIT—	
Misdemeanors—Punishable by fine only, accused not entitled to trial by	
jury—Exception—Effect of waiver of trial by jury in misdemeanor	
case—When section 13432 G. C. is and is not applicable in certain	
cases—When affidavit constitutes torture—Offices, constable and hu-	
mane agent not incompatible—What is necessary under statutes before	
costs can be claimed under section 3019 G. C.—Billies, badges and	
guns may not legally be furnished special deputy sheriffs appointed	
as guards for property of private corporations	1083
Municipal corporation—Mayor—Prohibited from destroying papers duly	
filed in case—Mayor not required by statute to give receipts—In crim-	
inal case essential that an affidavit or complaint be filed charging an	
offense against ordinance or statute before warrant may issue	231
	201
Probate Court—	
Lunacy proceedings—Affidavit filed—Person discharged—Fee taxable	
against person discharged under section 1602 G. C., 108 O. L.	
1203-No provision under section 1981 G. C. for payment of ex-	
penses of suitable person other than sheriff in making arrest—	
Authority to pay certain expenses of sheriff in making arrests	
or serving warrants provided for in section 1954 G. C. relating	
to lunacy cases is provided in section 1981 G. C	723
Without jurisdiction in insanity cases where residence of alleged	
insane person is known unless said person has legal settlement in	
county-What is legal settlement-Cases of non-resident or	
where residence is unknown of alleged insane person, court may	
take jurisdiction for purposes contemplated in sections 1819 and	
1820 G. C	265
AGENTS-	
Tax listing day—Where corporation acts as agent for another corpora-	
tion—Where corporation acts as agent of individual—Where indi-	
vidual is agent of corporation	1161
vidual is agent of corporation	1101
A CONCENTRAL AND PROPERTY OF A	
AGRICULTURAL EXPERIMENT STATION—	
Approval, abstract of title, premises situate in township of Wooster,	
Wayne County, Ohio	931
·	

AGRICULTURE—	Page
Approval—	-
Contract between Sydney C. McLouth and division of fish and game, Ohio State Board of Agriculture, for construction of steel passenger boat at cost of \$64,650.00—Approval, bond executed by Southern Surety Company————————————————————————————————————	1082
Instrument signed by Edwin J. Turner, College Hill, Ohio, granting permission to State Board of Agriculture to build and maintain a levee on said Turner's property, Hamilton County, Ohio	21
Lease by the Piqua Handle Company to State of Ohio of Crane Island and Mud Branch Island, Lewistown Reservoir, Logan County, Ohio	999
Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C	1091
Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C	45
Penalties recovered on forfeited recognizances in prosecutions begun by Secretary of Agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C.	413
Vegetable seeds when sold to gardeners for purpose of planting to raise food—Sections 5805-1 and 5805-6 G. C. construed	17
Where county farm bureau purchases agricultural seeds for farmers—Statutes governing such transaction when two county bureaus involved Word "person" used in section 5805-1 G. C. defined—"Seed merchant" used in section 5805-6 G. C. construed—Where association purchases and sells agriculture seeds to its members, subsection B, section 5805-6	150
G. C. applicableBoard of Agriculture—	154
County agricultural societies—When board may withhold certificate for per capita tax from county society—Section 9884 G. C. as to notice to Secretary of Board of Agriculture construed—Section 9884-4 G. C. as to disbursing of funds construed—When election of directors of county society must be held—Section 14571	61
G. C. inoperative————————————————————————————————————	61 94
Bureau of fish and game—Protectors must be twenty-one years of age——Fish and game laws—Sections 1423 G. C. and 1421 G. C. as amended, discussed—Effective dates of such statutes and what statutes govern in issuing permits for fishing————————————————————————————————————	308
Fish and game laws—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
Ohio Agricultural Experiment Station—Chief of Department of Nutri- tion—Failure of General Assembly to appropriate funds for salary	1033
of said officer	32

AGRICULTURE—Concluded— Weights and measures—Where person sells apples at "35c per peck measure"—Required to give measure of apples having peck dimensions prescribed by section 6415 G. C. and heaped in manner required by section 6416 G. C	Page 1169
AKRON (CITY OF)—	
Approval, memoranda covering sale at public auction of certain canal lands within city of Akron to The Hippodrome Arcade Company, now The Akron Arcade Company, for the sum of \$7,708Municipal Court of Akron—Judge of said court authorized to solemnize marriages	549 312
ALCOHOL—	
Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C.	. 45
ALIENS—	
Probate Court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws————State Board of Embalming Examiners—Citizenship requirements not	1038
necessary for applicants—Person must be able to speak and write English language	511
ALLIANCE (CITY OF)—	
Mandamus—When writ may issue—Such remedy is proper to enforce performance by municipal council of ministerial duties but not legislative duties—City of Alliance—Where bond issue voted by electors for municipal gas plant—Council fails to pass ordinance to issue bonds	292
AMENDMENT TO CONSTITUTION OF OHIO-	
Constitution of Ohio—Cost of publishing proposed amendments governed by section 6251 G. C.	117
Ohio Site Value Taxation League—Approval of synopsis for initiative petition for proposed amendments to Ohio Constitution	516
AMENDMENT TO ARTICLES OF INCORPORATION—  Mutual protective associations—Not empowered to insure property generally—May insure property authorized—Articles of incorporation must provide for enforcement of any contract entered into whereby members agree to be assessed specifically for incidental purposes and for payment of losses which occur to members————————————————————————————————————	1013
AMERICAN ASSURANCE AND BONDING COMPANY— Approval, articles of incorporation of The American Assurance and Bonding Company of Cincinnati, Ohio	1243
AMERICANIZATION COMMITTEE— Americanization act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assembly—Continues until January 1, 1921———————————————————————————————————	194

AMERICAN LEGION—	Page
County soldiers' relief commission—May purchase land for burial of soldiers under sections 2943 et seq. G. C	1136
AMERICAN RED CROSS SOCIETY—	
State registrar of automobiles—May register motor vehicles owned by The American National Red Cross Society without charge	623
AMUSEMENTS-	
Minors—Employment in moving picture shows—Statutes governing such employment	609
ANCHOR LIFE AND ACCIDENT INSURANCE COMPANY—	
Approval, articles of incorporation, The Anchor Life and Accident Insurance Company	551
ANIMALS—	
Fish and game—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
ANNEXATION—	
Municipal corporations—Boundaries for tax levying purposes determined as of first Monday of June—Changes of boundaries thereafter made by annexation do not affect tax levies for succeeding year	1003
ANTITOXIN—	
Free distribution for treatment of diphtheria—Section 1261-29 G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C	823
ANTI-WOMEN'S SUFFRAGE LEAGUE—	
Approval of synopsis of referendum of House Bill No. 590, amending section 4862 G. C., providing that women may vote and be voted for at certain elections	267
APPLES—	
Weights and measures—Where person sells apples at "35c per peck measure"—Required to give measure of apples having peck dimensions prescribed by section 6415 G. C. and heaped in manner required by section 6416 G. C.	1169
APPLICANTS—	
Board of State School Examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teaching, contrary to law————————————————————————————————————	
Dry cleaning establishment—Where permit extends until first day of Jan- uary next after date of its issue—Holder of permit has no authority to conduct business in another building—Renewed permit discussed	

APPLICANTS—Concluded.	Page
Schools—Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate————————————————————————————————————	567
State Board of Embalming Examiners— Citizenship requirements not necessary for applicants—Person must be	<b></b>
able to speak and write English language	511
convicted of felony—May revoke embalmer's license Reciprocal application blank considered—The words "subjects" and  "requirements" in statutes discussed	1006 98
APPRAISEMENT (FNHERITANCE TAX)—	
Inheritance tax law—Safety deposit box—Where leased in joint names of deceased husband and surviving wife—Packages found marked with name of corporation—How examination of box should proceed	203
APPROPRIATIONS—	
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797	
and 5649-3d G. C	1129 488
General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid	224
Highway department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as limitation in fixing salary of one of engineers in excess of \$2,400	798
Municipal corporation—City engineer employed on per diem basis—When surveys for proposed waterworks extension can be paid from appropriation for city engineer	672
Ohio Agricultural Experiment Station—Chief of Department of Nutri- tion—Failure of General Assembly to appropriate funds for salary of said officer	32
Ohio National Guard—When unexpended balances of appropriations made by 82nd General Assembly lapsed—"State military fund"—Sections 5247 and 5248 G. C. construed————————————————————————————————————	35
State Board of Optometry—Moneys received payable into state treasury—  Specific appropriation for expenditure of same	192
Sundry appropriation act—House Bill No. 558, section 2 construed—	259

APPROPRIATIONS—Concluded.	Page
Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal half year—See section 3797 G. C.——————————————————————————————————	866
Vocational education—How federal money and state money provided under Smith-Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by State Board of Education	
ARBITRATOR— County surveyor—Arbitrator under section 6563-27 G. C.—Account to county for fees received———————————————————————————————————	295
ARCHITECT— Schools—Where centralized school district maintains high school—Building may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate conditions as to pay————————————————————————————————————	884
ARMORY— Approval— Abstract and deed, premises situated in Perry County, village of New Lexington, Ohio, Comly's addition———————————————————————————————————	644 1015 170 1080
ARMY— Probate Judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	233
ARTICLES OF INCORPORATION— Approval— Amendment and certificate of amendment of articles of incorporation of The Ohio State Life Insurance Company———— Of The American Assurance and Bonding Company of Cincinnati, Ohio ————————————————————————————————————	149 1243 551 745
Of The Richland Equity Fire and Lightning Protected Mutual Insurance Association————————————————————————————————————	838 490 1206

ARTICLES OF INCORPORATION—Concluded.	Page
Banks and Banking—	
State bank may establish branches in those cities and villages only which touch or abut upon place designated in its articles of in-	
corporation—Such bank may not make loans secured by mortgage	
upon real estate in states which do not bound or abut upon Ohio Superintendent of Banks may require deposit of banking corporation	1066
whose articles of incorporation confer upon it trust powers	124
Disapproval, articles of incorporation of The Ohio National Fire Insurance Company, Columbus, Ohio	1189
Mutual protective associations—Not empowered to insure property generally—May insure property authorized—Articles of incorporation must provide for enforcement of any contract entered into whereby members agree to be assessed specifically for incidental purposes and for payment of losses which occur to members————————————————————————————————————	1013
ASSAULT AND BATTERY—	
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain	
cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as	
guards for property of private corporations	1083
ASSESSMENTS—	
County sewers-Only limitation of power of such assessments is that pro-	
vided in section 6602-8 G. C.—In accordance with special benefits con- ferred	1025
Board of Education—Where unpaid assessments continue to be lien upon property purchased by board	808
Bridges—City without authority to make assessment against county on account of paving by city a bridge floor, although county commissioners may be under duty of keeping bridge in repair, when it appears	
county not owner of land abutting on or adjacent to bridge Cigarette license law—Where business commenced after fourth Monday	
of May—Assessments proportionate—Limitation as to minimum assessment—No authority to issue license to transient dealer—When assessment is one-fifth of total yearly assessment fee	
Municipal Corporations—	702
Contract entered into for street improvement calling for monthly es- timates—Where later contractor enters into arrangement to re-	
ceive aggregate payment with interest—When city liable for in- terest—When same cannot be recovered back	801
Ten per cent penalty in section 3905 G. C. applicable only to delin- quent installment of assessments	314
Where water mains and water pipes are laid on assessment plan— Without authority to contract to reimburse land owners to be	
assessed when houses built on lands	
Without authority to include in cost of sewer system, cost of sewage	

index. 1301

ASSESSMENTS—Concluded.	Page
Roads and Highways—	_
Assessments provided in section 3298-15b G. C. may be paid in installments only unless lump sums tender includes interest on as-	
sessmentsCounty auditors not entitled to fees for county road assessments—	12
County treasurers are entitled to such fees—How computed and paid	22
State aid improvements—County commissioners without authority to	
extend assessment zone into adjoining county	27
State Highway Commissioner may construct and improve main market roads by force account—Section 1231 G. C. does not authorize "cost plus" contracts—Where roads improved or constructed by force account ten per cent of cost assessable against abutting real estate—Cannot divide work so part with co-operation of county, township or village and remainder without co-operation————————————————————————————————————	305
Substitution of concrete pavement for gravel side drive on main	
market road improvement—How to proceed———————————————————————————————————	983
sessments made in accordance with section 1214 G. C	486
When county commissioners may abandon road improvement after bonds issued—How reimbursement of installments of assessment are to be made in event of discontinuance of said road improve-	
ment	428
Where road improvement undertaken under authority of sections 6906 et seq. G. C.—Petition filed by property owners, etc.—Particular case—Whether petition contains number of signers mentioned in	
sections 6907 to 6909 G. C. has become immaterial	1149
refunders under section 2589 G. C.—Where buildings removed ten years ago are carried on tax duplicate—County auditor may correct error under section 2588 G. C.—Refunder under section 2589 G. C. for five years next prior to discovery of mistake by auditor——Township treasurers—When entitled to fees for road improvements—Not entitled to fees on moneys paid over in redemption of bonds—Duty of county surveyor to estimate fees and include same in cost of im-	<b>77</b> 2
provement—Limitation of fees	53
ASSESSMENTS (DELINQUENT)—	
New Ditch Code-Services of county surveyor and such employees as	
chainmen, axemen and rodmen are not to be calculated on fee basis—Salary and compensation how assessed—County Auditor not entitled to fees under New Ditch Code—Exception————————————————————————————————————	103
ASSESSMENTS (DITCHES)—	
Improvement made under former section 6603 et seq., G. C.—Cost certified to county auditor—Payable in two installments as set out in section	1174
New Ditch Code—Compensation of county commissioners—How paid—	1174
Treated as part of cost of improvement	172
services on ditch work is part of cost to be assessed against bene- fited lands—Paid out of general ditch improvement fund	1103

ASSESSORS— Offices compatible—Township trustee—Deputy real estate assessor———	Page 1165
ASSISTANTS (COUNTY SURVEYOR)—	
Compensation of assistants and deputies for services in making plans and surveys for proposed state highway improvement paid from county surveyor's salary fund—How county reimbursed—Compensation for services in ditch improvement, paid out of surveyor's salary fund—How county reimbursed————————————————————————————————————	943
ASYLUM—	
Probate Court—Section 12025 G. C. construed—Applicable only to state and not private institutions————————————————————————————————————	746
ATTENDANCE (SCHOOLS)—	
How "aggregate days of attendance of pupils" determined—Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined	751
ATTORNEY-AT-LAW—	
Court stenographer—Cannot charge for services rendered to court for preparation of preliminary opinion	235
Elections—When injunction issued in a tax payer's action to enjoin performance of contract by board of deputy state supervisors of elections—Costs payable from county treasury upon allowance of county commissioners	3
ATTORNEY GENERAL—	
Board of Agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or attorney general—Such officer not liable to prosecution under penalties imposed in section 1454 G. C. (108 O. L. 577)	94
Sundry appropriation act—House Bill No. 558, section 2 construed—Powers of special auditing committee—	259
AUDITING COMMITTEE-	
Sundry appropriation act—House Bill No. 558, section 2 construed—Powers of special auditing committee—————————————————————————————————	259
AUDITOR OF STATE—	
Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C.	413
Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assembly—Continues until January 1, 1921	194
Approval gas and oil lease from State of Ohio to The Ohio Fuel Supply	124

AUDITOR OF STATE—Continued.	Page
Approval— Agreement between Adjutant General of Ohio and W. F. Brodbeck—	
St. Marys Armory  Contract between Bowling Green State Normal College and R. J. Mer-	1205
riam, architect for completion of teachers' training school building Contract between Sydney C. McLouth and Division of Fish and Game, Ohio State Board of Agriculture, for construction of steel passenger boat at cost of \$64,650.00—Approval bond executed by Southern Surety Company	613 1082
Lease, H. S. Willard, coal rights, supplementing lease granted October 29, 1918	644
Leases from State of Ohio to the Ohio Petroleum Company, Switzerland Township, Monroe County, Ohio	<b>7</b> 60
Colleges and Universities—Board of Trustees proper custodian of moneys collected for dormitory room rent and board from students attending state educational institutions—How such moneys used and disbursed—	283
Corrected deed, premises in Center Township, Williams County, Ohio	637
Highway Department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as limitation in fixing salary of one of engineers in excess of \$2,400	798
Joint high school—District can make contribution for maintenance from contingent or tuition fund—How foreign tuition apportioned—When contributing district joined in maintaining joint high school and is a weak school district applying for state aid—Amount of state aid said district entitled to receive——————————————————————————————————	465
Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state treasury—Payments for compensation of state normal school teachers and employes should be authorized by board of trustees	444
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
Municipal corporation—Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an	
offense against ordinance or statute before warrant may issue	231
Municipal Court of Portsmouth—Section 1579-463 G. C. (108 O. L. 462) does not fix costs in criminal cases—By reference, costs same as allowed to mayors and justices of peace in such cases———————————————————————————————————	754
Ohio Agricultural Experiment Station—Chief of Department of Nutrition—Failure of General Assembly to appropriate funds for salary of said officer	32

AUDITOR OF STATE—Concluded.	Page
Ohio National Guard—	
When certain commissioned officers are entitled to increased pay under provisions of act of Congress (No. 210; H. R. 11927)—Ex-	
ception	726
When unexpended balances of appropriations made by 82nd General Assembly lapsed—"State military fund"—Sections 5247 and 5248 G. C. construed————————————————————————————————————	35
Roads and highways—Road improvement commission may not delegate to	00
improvement association authority to employ surveyor—No advance funds for disbursement—What funds are not to be counted as part of ten per cent contribution mentioned in section 6886-1 G. C.—County surveyor not entitled to retain fees paid him out of funds on im-	
provements made in accordance with section 6886-1 et seq. G. C	534
Sundry appropriation act—House Bill No. 558, section 2 construed—Powers of special auditing committee—————————————————————————————————	259
Taxes and taxation—Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575 G. C. among "state taxes"—Said refusal does not justify county	
auditor in refusing to extend levy on tax duplicate of county	709
AUDITORIUM—	
Schools—Where centralized school district maintains high school—Building may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate con-	
ditions as to pay	884
AUTOMOBILES—	
See also MOTOR VEHICLES.	
Approval, form of lease to be used in connection with the matter of	
turning over to county commissioners surplus automobiles, motor	
trucks and equipment received from federal government	532
Motor vehicles— Fee for trailers—House Bill No. 573 construed	226
License tax funds may not be used by political subdivisions for pur-	
chase of road repair equipment such as trucks, rollers, etcOwned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of	802
state license tax—When employes of postoffice department are exempt from license tax————————————————————————————————————	121
When horse-power computed by formula provided in section 6293	
G. C. exceeds twenty-five by fractional part—Fee in such case	137
Roads and Highways—	
Automobile license law—Money accruing to county treasury under section 6309-2 (108 O. L. 1083) may not be turned over to township trustees for use by latter in road maintenance and repair.——Automobile registration law—When funds mentioned in section 6309-2	993
G. C. (108 O. L. 1083) may be used in improvement of curbs and gutters	992
County commissioners not authorized to procure insurance on auto-	
mobile trucks turned over to state by federal government	341
Scales or other weighing devices—When prosecuting attorney may pur- chase same for violation of traffic laws	977

AUTOMOBILES—Concluded.	Page
Secretary of State—Without authority to destroy original applications for registration of motor vehicles	78
State building code—Roof garden—When same is over garage within meaning of section 12600-42 G. C.—Specific case————————————————————————————————————	505
State Department of Oil Inspection—Benzol—Section 865 G. C. construed as to volatile liquid used for purposes similar to that of gasoline or petroleum-ether which explodes at similar temperature—Is "similar" or "like" gasoline or petroleum-ether within meaning of said section—What fees chargeable———————————————————————————————————	351
State Registrar of Automobiles—May register motor vehicles owned by The American National Red Cross Society without charge	623
AUTOMOBILE (LICENSE TAX)—	
Roads and highways—Automobile license law—Money accruing to county treasury under section 6309-2 (108 O. L. 1083) may not be turned over to township trustees for use by latter in road maintenance and repair	993
Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
BADGES—	,
Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C	1091
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
BALLOTS—	
County Board of Education—Members of newly created district board shall be appointed by county board and shall hold office until successors legally elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who entitled to vote at such election—How school funds distributed to new district	452
Election—Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school district—Ballots read three mills for five years—Resolution of board controls in absence of fraud or attempt to deceive or mislead————————————————————————————————————	1274

BALTIMORE & OHIO RAILROAD COMPANY— Approval—	Page
Agreement between Ohio Board of Administration and Baltimore & Ohio Railroad Company, side tracks at Ohio State Brick Plant, Gobles, Ohio	872
Amended contract between Ohio Board of Administration and Baltimore & Ohio Railroad Company, changes in tracks, Ohio State Brick Plant, Gobles, Ohio—See opinion 1507, August 20, 1920	1182
BANKS AND BANKING	
Board of Education—Without authority to accept commercial instruments known as "trade acceptances" in payment for goods purchased———Computation of interest—When three hundred and sixty days is not an	666
illegal method of computing interest upon loans to municipalities under section 3913 G. C	846
Consolidation—Where banks are located in two cities in same county, boundary lines of which do not touch and where banks located in	1100
same city, passed upon	1189
security may be required—Section 710-161 G. C. construedInheritance Tax Law—	210
Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of	
deposit taxable under said law when joint account held in name of decedent and one or more other persons in Ohio bank	473 203
Municipal Corporations—	
Cannot legally pay interest in advance on loans received	856 140
State bank may establish branches in those cities and villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate	
in states which do not bound or abut upon Ohio	
whose articles of incorporation confer upon it trust powers  Treasurer of State—Liability of surety company on account of deposits of state funds and state insurance funds	124
Trust Company—Where prior to enactment of section 710-161 G. C. bond was given upon a trust—Must maintain such bond during entire period of execution of trust—	805
When bank required to discontinue use of word "trust" under new bank- ing act	1223
When obligation of The Citizens Banking Company of Norwalk to make annual reports to Tax Commission of Ohio and pay annual franchise	

BARBERRY PLANT—	Page
Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C	1091
BENTZ BROTHERS—	
Roads and highways—Discussion as to authority of State Highway Commissioner to use equipment of a contractor who has been removed from state work—Where General Assembly releases contractor from liability for failure to complete road contract—Not authorized to pay contractor rent for use of equipment to complete contract—Bentz case	1243
BENZOL—	
State Department of Oil Inspection—Benzol—Section.865 G. C. construed as to volatile liquid used for purposes similar to that of gasoline or petroleum-ether which explodes at similar temperature—Is "similar" or "like" gasoline or petroleum-ether within meaning of said section—What fees chargeable———————————————————————————————————	351
BEQUESTS—	
Inheritance tax—Bequest to Bishop of Catholic diocese for education of candidates for priesthood subject to tax—When bequest to church auxiliary society subject to tax—Bequest to religious order for relief of poor exempt from tax—Bequest for masses for repose of testator's soul subject to tax————————————————————————————————————	388
Inheritance Tax Law—	500
Bequest to church for general purposes is taxable	640 1233
BILLIES—	
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under-statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
BIRDS—	
Fish and game—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river—	1055
BIRTH (RECORD)—	
Probate Judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	233
15—Vol. II—A. G.	

BLIND PERSON— Ohio Commission for Blind—Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio commission for blind————————————————————————————————————	Page
BLIND RELIEF— Residential qualifications—Infirm blind—Where applicant moved from one county to another————————————————————————————————————	965
BLUE SKY LAW— A municipal corporation or taxing subdivision of another state is not included in expression "any company" as used in section 6373-14 G. C.	1157
BOARD OF ADMINISTRATION— See Ohio Board of Administration.	
BOARD OF AGRICULTURE—	
Agriculture—	
Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not	
required to be printed on label—Alcoholic content in terms of	
percentage by volume satisfies requirement contained in sub- section 4 of section 5785 G. C	45
Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be	
paid to said secretary under provisions of section 1177-14 G. C	413
Vegetable seeds when sold to gardeners for purpose of planting to	
raise food—Sections 5805-1 and 5805-6 G. C. construed	17
Where county farm bureau purchases agricultural seeds for farmers— Statutes governing such transaction when two county bureaus	
involved	150
Approval—Instrument signed by Edwin J. Turner, College Hill, Ohio, granting permission to state board of agriculture to build and main-	
tain a levee on said Turner's property, Hamilton County, Ohio	21
Bureau of Fish and Game-Protectors must be twenty-one years of age-	1007
County agricultural societies—When board may withhold certificate for	
per capita tax from county society—Section 9884 G. C. as to notice to secretary of Board of Agriculture construed—Section 9884-4 G. C. as	
to disbursing of funds construed—When election of directors of	
county society must be held—Section 14571 G. C. inoperative————	61
Fish and game-Prosecution by game protector cannot be legally insti-	
tuted when said offense is not committed in presence of such officer	
without approval of prosecuting attorney or attorney-general—Such officer not liable to prosecution under penalties imposed in section	
1454 G. C. (108 O. L. 577)	94
Fish and game laws—Sections 1423 G. C. and 1421 G. C. as amended,	
discussed-Effective dates of such statutes and what statutes govern	
in issuing permits for fishing	308
BOARD OF COUNTY VISITORS—	
The phrase "in any year" used in section 2973 G. C. construed—Actual ex-	
penses incurred not to exceed one hundred dollars in any year to be expended from May 1st to May 1st or during official year	1041

BOARD OF DEPUTY STATE SUPERVISORS OF ELECTIONS—See Deputy State Supervisors of Elections.	Page
BOARD OF EDUCATION—	
A bond bearing interest at 5 per cent continues to bear interest at that rate after maturity until paid though default is made thereon at maturity—Interest coupons if presented and unpaid at maturity bear interest at 6 per cent—Sinking fund trustees may apply general sinking fund balances to payment of past due and unpaid bond and interest coupons—May not borrow money under section 5656 G. C. at rate of interest exceeding 6 per cent—May borrow money under section 5656 G. C. to extend time of payment of any indebtedness————Approval—Form of resolution and notice of election for levying additional taxes in accordance with sections 5649-5 and 5649-5a G. C.——Books—Where publishers file copies of school books with Superintendent of Public Instruction, together with published list price—Commission fixes maximum price at which books may be purchased by board of	1230 714
education—Publishers accept price and agree to furnish books during period of five years—Such proceedings constitute contract for full period of five years from date of such written notice and agreement—Boards of education limited in selection of books—Exception—Duty of board of education before adopting books—Publishers may not refile same book within period of five years at higher maximum	
price	272
Discussion of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked promise of commission to repay to board initial cost of such extension when	
6 per cent profit from water users thereon is made by city	1234
Election—Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school district—Ballots read three mills for five years—Resolution of board controls in absence of fraud or attempt to deceive or mislead—————Free water service to school district—Section 3963 G. C. does not authorize such service when city school district includes territory outside	
of city or village—Effect of amendment to section 3963 G. C., 108 O. L.———————————————————————————————————	
Has control of school buildings—Has authority to regulate meetings and	
entertainments held outside of school hours	274
In employment of teachers not limited by amount of revenue which may be anticipated—Can adopt salary budget dependent upon approval by electors of special levy—When money can be borrowed under section 5656 G. C. for discharging obligations of employment contracts———	
Joint High School— District can make contribution for maintenance from contingent or tuition fund—How foreign tuition apportioned—When contributing district joined in maintaining joint high school and is a weak school district applying for state aid—Amount of state aid said	
district entitled to receive——————————————————————————————————	• •
is situated	. 900

Page	BOARD OF EDUCATION—Continued.  Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state treasury—Payments for compensation of state normal school teachers and employes should be authorized by board of trustees——————————————————————————————————
959	other district—Pupil required to attend school during each month— Board cannot pay tuition for eight months and compel parents to pay in excess of eight months
165	May contract with board of another district for admission of its pupils into one or more schools—Tuition—How fixed—When attendance and tuition determined by contract, provisions of sections 7736 and 7747 G. C. not applicable—Where amount of tuition varies or where change is desired in contract as to tuition—Where no contract as to tuition of pupils entered into, then pupil can select high school
229	May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members
1206	May sell school house—Deed to board was "for school purposes only"—  Specific case passed upon
609	Minors—Employment in moving picture shows—Statutes governing such employment
121	Motor vehicle—Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employes of post office department are exempt from license tax————————————————————————————————————
. 80	Municipal civil service commission—Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute
290	Municipal corporation—How to compute water rates for school district under section 3963 G. C. where part of property of school district outside of city
1260	No legal authority to pay physician for services rendered to pupil accidentally injured in school
681	Schools—  Bond issue—Date of maturity of second issue—Limitations discussed.
1100	Bonds issued for purpose of erecting new school building—Interest follows fund—Balance of said fund will go to sinking fund
020	Districts maintaining second and third grade high schools—Electors refused to authorize additional levy although maximum levy permitted by law not reached—Board of education not relieved of paying tuition of graduates eligible to high school, residents of district
920	Expenses of conducting an elementary school—What items are in-

BOARD OF EDUCATION—Continued. Schools—Concluded.	Page
Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees ap-	
plicable when certificate issued for lost or destroyed certificate  How "aggregate days of attendance of pupils" determinedPupils from children's home must be countedAlso non-resident pupils	567
attending Ohio high school—Word "pupil" defined————— How school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other	751
similar levies	767
Person employed as teacher under one contract and under another contract employed as school driver—Contractual rights under each contract discussed—How board of education can dismiss teacher	279
Principal of high school or grade school if not employed as superintendent is still a teacher within meaning of section 7600 G. C.— How funds provided in section 7600 G. C. are to be distributed where high school principals and grade school principals are teachers	974
Schools for crippled persons—Crippled adults may also attend such	<i>71</i> <b>T</b>
schools—When board of education entitled to receive subsidy provided in sections 7757 and 7758 G. C. for above purpose————————————————————————————————————	470
where same are incurred for joint benefit of city and school district boards—Board of education not required to fix aggregate amount for employees for certain employees of commission—Employees of school district sinking fund commission also receive compensation as em-	
ployees of city sinking fund commission	493
State Teachers' Retirement System—  All teachers to whom act applies must be certified by employer to state retirement board—When act applies to teachers over seventy years of age—When board has authority to retire teachers—  Effective date of retirement—When teachers over sixty years of	
age may retire—Effective date of retirement	519
upon those teachers who are members of retirement system	618
Discussion of levy under section 7896-55 G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district—It is a separate levy—Authority of budget commission and electors in regard to said levy————————————————————————————————————	560
Request for exemption from membership—Limited to teachers in service on first day of September, 1920—No teacher upon re-election or re-appointment after September 1st, 1920, can again ask for exemption—When teacher relinquishes his status as present teacher, under retirement system—How teacher can receive	
credit for prior service	026

BOARD OF EDUCATION—Continued.	Pagé
State Teachers' Retirement System—Concluded.	
State board may make optional with teachers who are not required to	
have a teacher's certificate, their individual entrance into member-	
ship in said system-How exemption from such membership in	
said system can be made by college or institution supported in	***
whole or in part by state—Ohio university	638
Teachers eligible	421
Whether or not city pension system may merge with state retirement	
system—Teachers' rights and privileges under each law de-	E04
termined	584
Taxes and Taxation—  Effect of vote under section 5649 G. C. merely authorizes making of	
additional levies subject to fifteen mill limitation imposed by sec-	
tion 5649-5b G. C.—Where levying authorities fail to make levy—	
No authority to make such levy in any year after expiration of	
period of time covered by vote	349
Failure of auditor of state formally to certify one mill levy for school	
purposes to be retained in county under section 7575 G. C. among	
"state taxes"—Said refusal does not justify county auditor in re-	
fusing to extend levy on tax duplicate of county	709
House Bill 615 construed—Effective date of law—Various questions	
relative to said law considered and answered	394
Interpretation of House Bill No. 615 (108 O. L. 1303)—One mill for	
tuition purposes authorized by section 7587 G. C. is in addition to	
three mill limitation provided for in section 5649-3a G. C.—Levy	
for school purposes authorized by electors under sections 5649-5	
and 5649-5a G. C. prior to 1920 may not be made to any extent outside of limitation of section 5649-5b G. C	338
Where suit brought to enjoin collection of an alleged illegal tax—	330
County treasurer collects and distributes same before suit de-	
termined—Such taxes are not in possession of collecting officer	
and cannot be refunded—When action must be brought—To sus-	
tain action payment must be involuntary-Taxes collected and	
distributed should be applied to purposes for which levy was	
made, notwithstanding levy illegally made	523
To dissolve contract between teacher and board of education by pay-	
ment of sum of money illegal—Such contracts dissolved by resig-	
nation, expire, or are terminated for cause	
Teachers—When state life elementary certificates may be issued without	
examination subsequent to 1920	54
Village school district created in rural district—When territory outside of village is less than sixteen square miles and where territory is six-	
teen square miles or more—Where former territory attaches to village	
district latter is a rural school district	
Vocational education—How federal money and state money provided	
under Smith-Hughes law shall be matched—Authority of controlling	
board to transfer sums from lump sum appropriation—What recom-	
mendations should be made to General Assembly by State Board of	
Education	
When part time superintendent employed under section 4740 G. C. is to be	•
considered as a teacher within meaning of House Bill 615 providing	
for distribution of certain taxes	

Pag	BOARD OF EDUCATION—Continued.
	When superintendent of schools in city school district may be paid expenses to search for teachers—When member of board of education
70	may perform such duty
90	Where additional levy submitted to electors at primary election held on August 10, 1920, failed—May resubmit question at general election in 1920—If same carries district entitled to participate in state reserve fund
20	Where board of education of rural township district suspends one-room
38	elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense how paid—Section 7730 G. C. considered
JO	Where board of health of general health district orders destruction of
	school books to prevent spread of contagious disease—Board may re-
119	store books or compensate owners
	Where chief inspector of workshops and factories orders repairs of various kinds under section 7630-1 G. C.—Equipment can not be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers re-
	pairs and also furnishings-How to proceed-Building for county
	normal school maintained by district board of education—When bond
82	issue may be made by local board of education for county normal school for repairs, etc
04	When authority of House Bill 713 (108 O. L. 1199) and House Bill 567
	(108 O. L. 709) may be used for exempting levies for interest and
74	sinking fund purposes
1	Where candidate for member receives next to highest number of votes in election—Not resident of district—Cannot qualify—Vacancy—Where nomination papers do not contain sufficient signatures of candidates for member of village board of education—No objection raised—Election not then invalid————————————————————————————————————
-	Where city school district has teachers' pension system—Board fails to re-
27	employ teacher who has taught twenty years—When pension begins—Where depository provided, board is required to dispense with treasurer of school money—See section 4782 G. C.—Who performs duties of
81	treasurer—Clerk of board of education
	Where husband member of board votes to employ his wife—May not be violation of section 12932 G. C.—Is violation of section 4757 G. C.—
112	Equity leaves parties where it finds them
7	Where member elected and after qualifying resigns—Vacancy filled for unexpired term by other member of board
80	Where unpaid assessments continue to be lien upon property purchased by board
114	Where wife of member of board appears as party to contract with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school———————————————————————————————————
66	Without authority to accept commercial instruments known as "trade acceptances" in payment for goods purchased
91	Without authority to expend public funds for advertising matter to be mailed to each tax payer in regard to proposition to be voted upon by electors
71	VIVVIUID

BOARD OF EDUCATION—Concluded.	Page
Where normal school assumes management of city school under section	1106
7654-7 G. C.—How expense distributed	1196
BOARD OF EDUCATION (CITY)—	
Cannot legally transfer funds from its treasury to library fund	544
Member of city board of education—Deputy health commissioner—Compatible	995
Schools—Appointment of supervisor and teacher of hygiene by board of education for term of four years, in place of school physician, is illegal—See section 7692 G. C. for duties of school physician—When board of education of city school district required to make appointments from civil service list————————————————————————————————————	. 888
Vocational education—Board of education can conduct such classes outside limits of school district—Who may attend such classes	1031
Vocational schools—City board of education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable buildings for such purpose————————————————————————————————————	539
Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698, 4699, 4701 and 4702 G. C.—How sections construed—Board of education permitted to hire teachers for vocational schools———————————————————————————————————	879
BOARD OF EDUCATION (COUNTY)~	,
County school district redistricted—Date effective—When presidents of boards of education may elect district superintendent in new district—When district superintendent not qualified—When majority of presidents of boards of education may call meeting————————————————————————————————————	816
Dog registration act—Under section 5653 G. C. county commissioners required to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no society for prevention of cruelty to children and animals—County commissioners have no authority over funds transferred—How said fund can be expended by county board of education—Without authority to transfer any portion of county board of education fund to any other fund	366
Members of newly created district board shall be appointed by county board and shall hold office until successors legally elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who entitled to vote at such election—How school funds distributed to new district———————————————————————————————————	452
Offices compatible—Member of General Assembly—Member of county	
board of education	373
Schools— Superintendent of a supervision district (4740 G. C. district) may	
serve upon board of county school examiners as teacher member.  Superintendents of schools required to assist in recommendation of text books and courses of study—Boards of education under pro-	747
visions of section 7645 G. C. must have their course of studies approved by superintendent of public instruction	1053

BOARD OF EDUCATION (COUNTY)—Concluded.	Page
Transfer of territory—From one school district to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title automatically passes upon completion of transfer	67
Where rural district becomes village district—When member of county	358
board disqualified by reason of incorporation of village	330
BOARD OF EDUCATION (DISTRICT)—  Schools—Duty of district board of education to continue elementary schools for at least thirty-two weeks in school year—Failure of electors to vote maximum levy no excuse to discontinue school—Board of education may borrow money under provisions of sections 5656 and 5658 G. C. to continue school—	873
BOARD OF EDUCATION (RURAL)—	
Schools—Where centralized school district maintains high school—Build- ing may be erected for both elementary and high schools—May con- tain auditorium—When board can employ architect and stipulate	
conditions as to pay	884
BOARD OF EDUCATION (TOWNSHIP)—	
Bonds issued by said board subject to taxation—Exception—Bonds outstanding on January 1, 1913	378
BOARD OF EMBALMING EXAMINERS—	
State Board of Embalming Examiners—Reciprocal application blank considered—The words "subjects" and "requirements" in statutes discussed	98
BOARD OF HEALTH—	
Member of city board of education—Deputy health commissioner—Compatible	995
Schools—Where board of health of general health district orders destruction of school books to prevent spread of contagious disease—Board may restore books or compensate owners————————————————————————————————————	1193
State Department of Health-Health commissioner of city health district	
not required to be licensed physician—See Hughes-Griswold Act Where health commissioner attends convention of American Health	1026
Association at New Orleans—No statutory authority to pay expenses from public funds————————————————————————————————————	156
BOARD OF OPTOMETRY—	
See Optometry. (	
BOARD OF PARK COMMISSIONERS—	
Township parks—Township trustees authorized to control, care for, grade and improve existing township parks where there is no board of park commissioners—Trustees may erect speakers' stand	1078

BOARD OF STATE SCHOOL EXAMINERS-	Page
Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teaching, contrary to law	1116
BOARD OF SCHOOL EXAMINERS—	
Schools—Superintendent of a supervision district (4740 G. C. district) may serve upon board of county school examiners as teacher member.	747
BOARD OF SCHOOL EXAMINERS (CITY)— .	
Schools—Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate————————————————————————————————————	567
BOARD OF STATE CHARITIES—	
Board of county visitors—The phrase "in any year" used in section 2973  G. C. construed—Actual expenses incurred not to exceed one hundred dollars in any year to be expended from May 1st to May 1st or during official year————————————————————————————————————	
Discussion of temporary and permanent care and custody of dependent girls committed by juvenile court to said board	
Juvenile Court—Where minor under age of eighteen commits act of de- linquency—Minor not brought within jurisdiction of court while under eighteen years of age—Court without jurisdiction—Minor adjudged delinquent while under age of eighteen years—Confesses committing another act of delinquency after eighteen years of age—When court without authority in such case—Where affidavit filed and process served but case continued until after minor arrives at age of eighteen years— Jurisdiction not lost————————————————————————————————————	
Probate Court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws————————————————————————————————————	
BOARD OF TRUSTEES	
- Colleges and Universities—Board of trustees proper custodian of moneys	<b>;</b>
collected for dormitory room rent and board from students attending state educational institutions—How such moneys used and disbursed.	283
Kent State Normal School—Where president of said school held public office to which no term of office is annexed by law creating position—President holds at pleasure of board of trustees	. 898
Municipal corporation—Trustees of municipal firemen's pension fund or municipal police relief fund without authority to borrow money to pay pensions or repay such loans from trust funds	•

BOARD OF TRUSTEES OF THE BOWLING GREEN STATE NORMAL COLLEGE—	Page
Approval—	- 0
Contract between Bowling Green State Normal College and R. J. Merriam, architect, for completion of teachers' training school building	613
Contract between L. G. Foltz & Sons, Columbus, Ohio, and Bowling Green State Normal College for repair of certain buildings of	013
the institution	932
of power plant chimney	981
Contract between board of trustees, Bowling Green State Normal School and R. J. Merriam, architect, to repair damage done by storm	1041
BOARD OF TRUSTEES OF COUNTY HOSPITAL—	
County hospital—Board of trustees, how first and subsequently appointed—Who comprises such board—No compensation	220
BOARD OF TRUSTEES OF DISTRICT TUBERCULOSIS HOSPITAL—May elect one of their numbers secretary or treasurer—Must be qualified—	163
Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state treasury—Payment for compensation of state normal school teachers and employes should be authorized by board of trustees	444
Where normal school assumes management of city school under section 7654-7 G. C.—How expense distributed	1196
BOARD OF TRUSTEES, OHIO STATE UNIVERSITY—  Approval—  Abstract—  Lot number sixteen, Wood Brown Place, Franklin County, Ohio_  Premises situated in Franklin County, Ohio, lots numbers seventeen and eighteen, R. P. Woodruff's Agricultural College addition	712 1029
Abstracts, tracts 1 and 2, lots 59 and 60, Wood Brown Place, Clinton Township, Franklin County, Ohio, recorded in plat book 5, page 196, Recorder's office, Franklin County, Ohio	88
Abstract to premises known as lot No. 18 in Wood Brown Place addition, Clinton Township, Franklin County, Ohio	510
Abstract to premises situated in Franklin County, City of Columbus, Ohio, lot number twenty-two, R. P. Woodruff's Agricultural Col- lege addition	1000
Abstract to premises situated in Franklin County, Ohio, lot twenty-six of R. P. Woodruff's Agricultural College addition	979

BOARD OF TRUSTEES, OHIO STATE UNIVERSITY—Concluded.	Page
Approval—Concluded.	
Abstract to premises situated in Franklin County, Ohio, Clinton Town-	
ship, Wood Brown Place, recorded in plat book No. 5, pages 196	
and 197, Recorder's Office	531
Abstract of title, premises in Clinton Township, Wood Brown Place,	
Franklin County, Ohio	844
Abstract of Title—	
Premises situated in Franklin County, Columbus, Ohio, lots num-	
bers fifty-six and fifty-seven, Wood Brown Place addition	997
Premises situated in Franklin County, Ohio, lots twelve and thir-	•
teen, R. P. Woodruff's Agricultural College addition	980
Premises situated in Franklin County, Columbus, Ohio, R. P.	
Woodruff's Agricultural College addition	1058
Premises situated in Franklin County, Ohio, lot number twenty-	
two Wood Brown Place	1062
Examination Of—	
Abstract, premises situated in Franklin County, Ohio, lots numbers	
nine, ten and eleven, R. P. Woodruff's Agricultural College ad-	
dition	1023
Abstracts, tracts No. 1 and No. 2, situated in Franklin County, Clin-	
ton Township, Ohio	384
Abstract of title, premises situated in Franklin County, Columbus,	
Ohio, R. P. Woodruff's Agricultural College addition	1027
Status of title-Premises in Clinton Township, Franklin County, Ohio,	
Wood Brown Place	676
BOARD OF TRUSTEES OF PUBLIC AFFAIRS (VILLAGE)— Municipal corporation—How to compute water rates for school district	
under section 3963 G. C. where part of property of school district outside of city	290
BOAT—	
Approval, contract between Sydney C. McLouth and Division of Fish and	
Game, Ohio State Board of Agriculture, for construction of steel passenger boat at cost of \$64,650.00—Approval, bond executed by Southern Surety Company————————————————————————————————————	1082
BOND (OFFICIAL)—	
Approval—	
Bond of Aden E. Smith, State Inspector of Plumbing, in the sum of	
\$5,000—Chicago Bonding and Insurance Company, surety	58
Bond of Tracey S. Brindle, chief engineer, State Highway Depart-	
ment, in sum of \$5,000—The Aetna Casualty and Surety Company,	
surety	242
Bond of William E. Kershner, Secretary of State Teachers' Retire-	
ment System, in sum of \$25,000, with Fidelity and Deposit Company of Baltimore, Maryland	1059
Contract between Sydney C. McLouth and Division of Fish and Game,	1003
Ohio State Board of Agriculture, for construction of steel pas-	
senger boat at cost of \$64,650.00—Approval, bond executed by	
Southern Surety Company	1082
Contract with Ralph Edgar Kinnear for construction of fish hatchery	
at Zoar Lock, Lawrence Township, Tuscarawas County, Ohio-	1256

BOND (OFFICIAL)—Concluded.  Banks and banking—Court appointing domestic trust company to fiduciary position—Not required to give bond in first instance—Upon application, additional security may be required—Section 710-161 G. C.	Page
County Memorial Association—Costs of trustees in giving bonds—Not such "necessary expenses" to be repaid from funds raised by bond issue under section 3061 G. C	210
Treasurer of state—Liability of surety company on account of deposits of state funds and state insurance funds	1016
BONDS—	
Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C.	413
Board of education—A bond bearing interest at 5 per cent continues to bear interest at that rate after maturity until paid though default is made thereon at maturity—Interest coupons if presented and unpaid at maturity bear interest at six per cent—Sinking fund trustees may apply general sinking fund balances to payment of past due and unpaid bond and interest coupons—May not borrow money under section 5656 G. C. at rate of interest exceeding six per cent—May borrow money under section 5656 G. C. to extend time of payment of	
any indebtedness	1230
Registered United States Government Bonds— Acceptable as collateral security for deposit of township funds————	1181
When same are acceptable as security for deposit of public funds in municipal corporations and school districts—Exception township depositories—See supplemental opinion No. 1716, Decem-	562
Taxes and taxation—Where note secured by mortgage was collected shortly before tax listing day—Money converted into liberty bonds immediately prior to tax listing day—Securities taxable—Section 5376 G. C. construed	119
Trust Company—Where prior to enactment of section 710-161 G. C. bond was given upon a trust—Must maintain such bond during entire period of execution of trust—	805
BOND AND COUPON ACCOUNT—  Municipal corporations—Monies credited to bond and coupon account by city depository are public funds and as such draw interest	140
BOND ISSUE—	
Approval— Bonds of Adams Township rural school district, Lucas County, in	/50
Bonds of Allen County, Ohio, in amount of \$25,000 for building	67 <b>8</b> 617
nursery at children's homeBonds of Ashland County, Ohio, in amount of \$83,000 for road im-	
Bonds of Auglaize County, Ohio, in amount of \$5,500 for road im-	. 849
provements	335

BOND ISSUE—Continued.	Page
Approval—Continued.	
Bonds of Auglaize County, Ohio, in amount of \$141,000 for road	
provementsBonds of Austinburg Township rural school district in amount	191
\$15,000 for improvement purposes	
Bonds of Belmont County, Ohio, in amount of \$66,000 for road	
provements	
Bonds of Bettsville village school district in amount of \$9,000	
Bonds of Brookfield Township rural school district in amount	of "
Bonds of Bexley village school district in amount of \$50,000 for sch	1001
Bonds of Bloom Township rural school district, Seneca County, amount of \$100,000.	in
Bonds of Brimfield Township rural school district, Portage Cour	
Ohio, in amount of \$25,000	
Bonds of Brimfield Township rural school district, Portage Cour	
Ohio, in amount of \$50,000	
Bonds of Brookville consolidated school district, Montgomery Cour Ohio, in amount of \$120,000	ıty,
Bonds of city of Ashland in amount of \$20,000 for street impro	
ments	
Bonds of city of Ashland in amount of \$60,000 for water works	
tension	
Bonds of city of Bellaire, Ohio, in amount of \$150,000 for street i	
provements	
Bonds of Butler County, Ohio, in amount of \$67,600 for road in	im-
Bonds of Carey village school district in amount of \$155,000	
Bonds of city of East Liverpool, Ohio, in amount of \$7,000 for str	eet
improvements	
Bonds of city of Hamilton, Ohio, in the amount of \$50,000 for electing light and water works	
Bonds of city of Hamilton, Ohio, in amount of \$75,000 for wat	
works improvements	
Bonds of city of Ironton, Ohio, in amount of \$12,000 for street i	
provements	
Bonds of city of Kenton, Ohio, in amount of \$18,700 for fire	
paratus	
Bonds of city of Lima, Ohio, in amount of \$6,500 for special asse	
ments	
Bonds of city of Lima, Ohio, in amount of \$7,000 for street asse	ss-
ments	719
Bonds of city of Lima, Ohio, in amount of \$16,500 for street asse	ss-
ments	720
Bonds of city of Lima, Ohio, in amount of \$17,500 for street asse	ss-
ments	719
Bonds of city of Lima, Ohio, in amount of \$18,000 for street i	m-
ments	
Bonds of city of Lima, Ohio, in amount of \$36,000 for street asse	
ments	
Bonds of city of Lorain, Ohio, in amount of \$17,000 for street i	
provements	852

•	
BOND ISSUE—Continued.	Page
Approval—Continued.	
Bonds of city of Lorain, Ohio, in amount of \$20,000 for street improvements	852
Bonds of city of Lorain, Ohio, in amount of \$25,000 for street im-	
provements	852
Bonds of city of Mansfield in amount of \$700 for street improve-	
ments	530
Bonds of city of Mansfield in amount of \$900 for street improvements	529
Bonds of city of Mansfield, Ohio, in amount of \$999 for street assessments	763
Bonds of city of Mansfield, Ohio, in amount of \$1,100 for street im-	
provements	762
Bonds of city of Mansfield, Ohio, in amount of \$1,200 for street as-	
ments	763
Bonds of city of Mansfield in amount of \$1,500 for street assessments	763
Bonds of city of Mansfield in amount of \$2,550 for street improve-	
ments	531
Bonds of city of Mansfield in amount of \$2,800 for street improvements	529
Bonds of city of Mansfield in amount of \$2,900 for street improve-	
ments	530
Bonds of city of Mansfield, Ohio, in amount of \$3,200 for street im-	
provements	776
Bonds of city of Mansfield in amount of \$4,950 for street improve-	
ments	530
Bonds of city of Mansfield in amount of \$7,250 for street improve-	<b>#</b> 00
ments	529
Bonds of city of Mansfield, Ohio, in amount of \$8,000 for street im-	F20
provements of Mountain Objective and \$10,000 for making	528
Bonds of city of Mansfield, Ohio, in amount of \$10,000 for garbage and refuse disposal plant	764
Bonds of city of Mansfield, Ohio, in amount of \$13,100 for street as-	704
sessments	530
Bonds of city of Mansfield, Ohio, in amount of \$15,900 for street im-	550
provements	764
Bonds of city of Mansfield in amount of \$17,200 for street improve-	
ments	531
Bonds of city of Mansfield in amount of \$22,000 for special assess-	F20
ments for improvement of public parks	528
Bonds of city of Mansfield, Ohio, in amount of \$25,650 for street im-	762
provements	763
Bonds of city of Mansfield in amount of \$28,450 for street improvements	529
Bonds of city of Mansfield, Ohio, in amount of \$31,500 for street	JLJ
assessments	763
Bonds of city of Mansfield in amount of \$38,700 for road improve-	, 00
ments	530
Bonds of city of Mansfield, Ohio, in amount of \$39,243.77 for purpose	500
of extending time of payment of certain indebtedness	616
Bonds of city of Mansfield, Ohio, in amount of \$42,000 for waterworks	•
improvement	764
Bonds of city of Mansfield, Ohio, in amount of \$42,650 for street	
improvements	529

ND ISSUE—Continued.	F
Approval—Continued.	
Bonds of city of Mansfield in amounts of \$65,000 for street improve-	
ment	
Bonds of city of Piqua, Ohio, in amount of \$57,300 for street im-	
provements	
Bonds of city of Portsmouth, Ohio, in amount of \$25,000 for equip-	
ment of fire department	
Bonds of city of Warren, Ohio, in amount of \$12,500 for fire ap-	
Bonds of city of Warren, Ohio, in the amount of \$19,000 for street	
improvements f #21,000	
Bonds of Camden village school district in amount of \$21,000	
Bonds of Clark County, Ohio, in amount of \$195,000 for remodeling	
court house	
Bonds of Clark County, Ohio, in amount of \$324,700 for road im-	
provements	
Bonds of Clermont County, Ohio, in amount of \$30,000 for build-	
ing and repairing bridges	
Bonds of Columbiana County, Ohio, in amount of \$18,500 for road	
improvements	
Bonds of Concord Township rural school district in amount of \$75,000	
Bonds of Conneaut city school district in amount of \$5,500	
Bonds of Conneaut city school district in amount of \$12,500	
Bonds of Coshocton County, Ohio, in amount of \$76,000 for road	
improvements	
Bonds of Crawford County, Ohio, in amount of \$123,000 for road	
improvements	
Bonds of Dayton city school district in amount of \$100,000	
Bonds of Defiance County, Ohio, in amount of \$42,000 for construc-	
tion of bridge	
Bonds of DeGraff village school district, Logan County, Ohio, in	
amount of \$5,000	
Bonds of DeGraff village school district, Logan County, Ohio, in	
amount of \$125,000	
Bonds of Delaware County, Ohio, in amount of \$4,000 for improv-	
ing Delaware County Home	1
Bonds of Delaware County, Ohio, in amount of \$7,000 for road im-	
provements	
Bonds of Delaware County, Ohio, in amount of \$8,000 for road im-	
provements	
Bonds of Delaware County, Ohio, in amount of \$8,700 for road im-	
provements	
Bonds of Delaware County, Ohio, in amount of \$15,500, special as-	
sessments for ditch construction	
Bonds of Dorset Township rural school district in amount of \$20,000	
for school buildings	
Bonds of East Liverpool, Ohio, in the amount of \$10,200 for street	
improvements	
Bonds of Erie County in amount of \$77,120 for road improvements	
Bonds of Franklin County, Ohio, in amount of \$97,000 for street im-	
provements Ohio in amount of \$335,000 for road im-	
Bonds of Franklin County, Ohio, in amount of \$335,000 for road im-	
provements	

BOND ISSUE—Continued.	Page
Approval—Continued.	
Bonds of Franklin Township rural school district in amount of \$30,000 for erecting and equipping school building	719
Bonds of Franklin village school district, Warren County, Ohio, for erecting school house	• 680
Bonds of Garfield Heights village school district in amount of \$80,000 for erection of school building	976
Bonds of Geauga County, Ohio, in amount of \$9,700 for road im-	191
Bonds of Gibson Township, Mercer County, Ohio, in amount of \$5,500 for road improvements	613
Bonds of Glenmont rural school district in amount of \$60,000	515
Bonds of Grand Prairie Township rural school district, Marion County, Ohio, in amount of \$9,000	242
Bonds of Grandview Heights village school district, in amount of \$20,000	1090
Bonds of Green Township rural school district in amount of \$64,000, to purchase and equip school house	1285
Bonds of Guernsey County in amount of \$8,000, repairing county infirmary	431
Bonds of Guernsey County, Ohio, in amount of \$136,000 for road improvements	713
Bonds of Hamilton Township, Lawrence County, Ohio, in amount of \$16,000 for road improvements	1110
Bonds of Hardin County, Ohio, in amount of \$12,200 for road improvements	999
Bonds of Hardin County in amount of \$27,000 for road improvements Bonds of Henry County, Ohio, in amount of \$74,000 for road im-	613
provementsBonds of Holgate village school district, Henry County, Ohio, in amount of \$100,000	760 853
Bonds of Hopewell Township rural school district, Seneca County, Ohio, in amount of \$75,000	1242
Bonds of Jackson Township rural school district in amount of \$80,000 Bonds of Jackson Township rural school district in amount of \$100,000 Bonds of Jackson Township rural school district, Wood County, Ohio,	761 613
in amount of \$130,000Bonds of Jefferson County, Ohio, in amount of \$68,500 for road im-	762
provementsBonds of Junction City, Ohio, in amount of \$2,000 for street im-	192
provements	1063
Bonds of Lakewood city school district in amount of \$75,000	391
Bonds of Lorain County for road improvements in amount of \$79,000	169
Bonds of McDonald village school district, Trumbull County, in amount of \$50,000	391
Bonds of Madison County, Ohio, in amount of \$119,900 for road improvements	1189
Bonds of Madison rural school district, Lake County, Ohio, in amount of \$12,500 for school purposes	313
Bonds of Madison Township rural school district in amount of \$50,000 Bonds of Mahoning County, Ohio, in amount of \$175,000 for bridge	843
construction	528
Bonds of Mansfield city school district in amount of \$200,000	800

9

BOND ISSUE—Continued.	Page
Approval—Continued.  Bonds of Marion County, Ohio, in amount of \$133,000 for road im-	717
Bonds of Marshall township rural school district in amount of \$2,500	488
Bonds of Miamisburg village school district in amount of \$30,000 Bonds of Montgomery County, Ohio, in amount of \$18,000 for bridges Bonds of Montgomery County in amount of \$150,000 for road im-	1082 713
provement purposesBonds of Montgomery County, Ohio, in amount of \$225,000 for	490
building bridge	717
proving school building	191
Bonds of New Waterford village school district, Columbiana County, Ohio, in the sum of \$7,257.51	53 1182
Bonds of North Canton village school district in amount of \$80,000 for school building	186
Bonds of North Canton school district, Stark County, Ohio, in amount of \$120,000	1063
Bonds of Pioneer village school district in amount of \$125,000 Bonds of Prospect village school district, Marion County, Ohio, in amount of \$150,000 for erecting and equipping school house	851 1030
Bonds of Randolph Township rural school district, Montgomery County, Ohio, in amount of \$2,000 for repairing and furnishing school house	1228
Bonds of Richland County, Ohio, in amount of \$36,500 for road improvements	757
Bonds of Richland County, Ohio, in amount of \$40,500 for road improvements	757
Bonds of Richland County, Ohio, in amount of \$67,000 for road improvements	757
Bonds of Richland rural school district in amount of \$60,000 to complete partially built school building	1228
Bonds of Ross Township rural school district in amount of \$20,000 for erecting and furnishing school house	719
Bonds of Rushville Union school district, Fairfield County, Ohio, in amount of \$20,000	617
Bonds of Sandusky County, Ohio, in amount of \$31,200 for road improvements	983
Bonds of Sandusky County, Ohio, in amount of \$31,500 for road improvements	983
Bonds of Sandusky County, Ohio, in amount of \$51,500 for road improvements	982
Bonds of Sandusky County, Ohio, in amount of \$60,000 for road improvements	982
Bonds of Sandusky County, Ohio, in amount of \$93,000 for road im-	982
Bonds of Sandusky County, Ohio, in amount of \$325,000	982 675
Bonds of Scioto Township rural school district, Pickaway County,	750

BOND ISSUE—Continued. Approval—Continued.	Page
Bonds of special rural school district of Green Township, Clark County, Ohio, in amount of \$30,000 for establishment of school house	E14
Bonds of special school district, Mad River Township, Clark County, in amount of \$45,000 for school house	514
Bonds of Springcreek Township rural school district in amount of	527
Bonds of Springfield city school district in amount of \$90,000 for erecting new buildings	384 1090
Bonds of Springfield city school district in amount of \$125,000 Bonds of Springfield Township rural school district, Summit County, in amount of \$49,000	716
Bonds of Springfield Township rural school district in amount of \$60,000	550 680
Bonds of Springfield Township rural school district in amount of \$60,000 for school purposes	322
Bonds of South Euclid village school district in amount of \$35,000 Bonds of Tiro consolidated school district in amount of \$10,000 to complete partially built school house	1139
Bonds of Trumbull County, Ohio, in amount of \$12,000 for county buildings	635
Bonds of Trumbull County, Ohio, in amount of \$49,000 for road improvements	759
Bonds of Trumbull County, Ohio, in amount of \$51,000 for road improvements	680
Bonds of Trumbull County, Ohio, in amount of \$58,600 for road improvements	527
Bonds of Trumbull County, Ohio, in amount of \$78,000 for road improvements	1182
Bonds of Union County for road improvements in amount of \$3,800 Bonds of Union County in amount of \$5,500 for road improvements_ Bonds of Union County, Ohio, in amount of \$5,800 for road improve-	246 245
Bonds of Union County, Ohio, in amount of \$7,500 for road improve-	245
Bonds of Union County, Ohio, in amount of \$9,600 for road improve-	247 246
Bonds of Union County for road improvements in amount of \$14,200_ Bonds of Union County, Ohio, in amount of \$34,400 for road im-	246 246
Bonds of Union County, Ohio, in amount of \$37,600 for road improve-	240
Bonds of Union County, Ohio, in amount of \$64,000 for road improvements	246
Bonds of Union County, Ohio, in amount of \$168,200Bonds of Urbana city school district in amount of \$140,000Bonds of Union rural school district, Hamilton Township, Warren County, in the amount of \$1,000	614 908 171
Bonds of Upper Sandusky, Ohio, in amount of \$12,500 for fire engine Bonds of village of Alexandria, Ohio, in amount of \$12,902.10 for street improvements	849

BOND ISSUE—Continued.	Page
Approval—Continued.	
Bonds of village of Alexandria, Ohio, in amount of \$41,599.54 for street improvements	1074
Bonds of village of Bexley, Franklin County, Ohio, in amount of	1074
\$68,000 special assessments for sewer construction	515
Bonds of village of Bexley, Ohio, in amount of \$98,000 for sewer im-	
provements	1062
Bonds of village of Chagrin Falls, Ohio, in amount of \$1,059.40, street improvements	472
	472
Bonds of village of Chagrin Falls, Ohio, in amount of \$3,336, street improvements	472
Bonds of village of Chagrin Falls in amount of \$6,764 for street im-	
provements	514
Bonds of village of Crooksville, Ohio, in amount of \$12,000	
	759
Bonds of village of Cuyahoga Falls, Ohio, in amount of \$5,000 for	~ 1 T
sewer construction	615
Bonds of village of Cuyahoga Falls, Ohio, in amount of \$24,000	678
Bonds of village of Cuyahoga Falls, Ohio, in amount of \$146,000 for	
street improvements	615
Bonds of village of DeGraff, Ohio, in amount of \$11,277 for street	
improvements	615
Bonds of village of Dublin in amount of \$2,500 for electrical con-	
structions	1110
Bonds of village of East Columbus, Ohio, in amount of \$3,500 for	
street improvements	717
Bonds of village of East Columbus, Ohio, in amount of \$6,500 for	
street improvements	718
Bonds of village of East Columbus, Ohio, in amount of \$6,500 for	,,,
street improvements	717
Bonds of village of East Columbus, Ohio, in amount of \$6,500 for	, ;,
street improvements	717
Bonds of village of East Columbus, Ohio, in amount of \$7,000 for	, 1,
street improvements	718
	/10
Bonds of village of East Columbus, Ohio, in amount of \$8,000 for	710
street improvements	718
Bonds of village of East Columbus, Ohio, in amount of \$11,500 for	710
street improvements	718
Bonds of village of East Columbus, Ohio, in amount of \$19,500 for	=10
street improvements	718
Bonds of village of Geneva, Ohio, in amount of \$30,000 to enlarge	
and improve pumping station	801
Bonds of village of Girard in amount of \$8,000 for street assessments	1139
Bonds of village of Girard, Ohio, in amount of \$12,000 for street im-	
provements	761
Bonds of village of Girard, Ohio, for road improvements in the	
amount of \$16,000	1016
Bonds of village of Girard, Ohio, in amount of \$25,000 for street im-	
provements	1139
Bonds of village of Girard for street improvements in amount of	
\$30,000	677
Bonds of village of Kent in amount of \$29,968.44, street improvements	391
Bonds of village of Leipsic, Ohio, in amount of \$12,750 for street im-	0/1
points of vinage of Delpsie, Onto, in amount of \$12,700 for street in-	023

BOND ISSUE—Continued. Approval—Continued.	Page
Bonds of village of Lynchburg, in amount of \$3,000	149
Bonds of village of McDonald, Ohio, in amount of \$1,474.75 for side- walk improvement	1227
Bonds of village of McDonald in amount of \$4,484.10 for street improvements	1227
Bonds of village of McDonald, Ohio, in amount of \$17,240.20 for	
street and sewer improvements	1227
street improvementsBonds of village of Oakwood, Ohio, in amount of \$12,600 for fire	852
engine houseBonds of village of Oakwood, Montgomery County, Ohio, in amount	1243
of \$45,000, for waterworksBonds of village of Struthers for street improvements in the amount	1063
of \$21,000Bonds of village of Struthers for street improvements in the amount	171
of \$26,150	170
mentsBonds of village of Wilmington in amount of \$9,000, road improve-	394
ments	394
Bonds of village of Wilmington, in amount of \$6,000, road improvements	394
Bonds of village of Wilmington, in amount of \$22,500, road improvements	394
Bonds of village of Westerville, Ohio, in amount of \$40,000 for water- works improvement	304
Bonds of village of Wickliffe for erection of waterworks, in amount of \$35,000	170
Bonds of city of Wapakoneta, Ohio, in amount of \$41,000 for street improvements	776
Bonds of city of Wapakoneta, Ohio, in amount of \$67,000 for sewer	
and street improvementsBonds of city of Wapakoneta, Ohio, in amount of \$102,000 for street	776
improvementsBonds of Warrensville rural school district in amount of \$65,000	776 1140
Bonds of Washington Township rural school district in amount of	472
Bonds of West Carlisle rural school district in amount of \$3,000 Bonds of West Liberty village school district in amount of \$5,000 for erection of school building	908 616
Bonds of West Liberty village school district in amount of \$75,000 Bonds of West Liberty village school district in amount of \$90,000	1090
for construction of new school buildingBonds of Wheeling Township rural school district in amount of \$85,000 for erection of school building	616 190
Bonds of Willoughby rural school district in amount of \$15,000 for school purposes.	313
Bonds of Willoughby village school district, in amount of \$25,000	124
Bonds of Willoughby rural school district, Lake County, Ohio, in amount of \$80,000	149

BOND ISSUE—Continued.	Page
Approval—Continued.	
Bonds of Wood County, Ohio, in amount of \$125,000 for road im-	<b>670</b>
provements	678
Bonds of Wooster city school district in amount of \$23,000	762
Bonds of Wyandot County, Ohio, in amount of \$11,036.20 for road improvements	1139
Bonds of Wyandot County, Ohio, for road improvements in amount	1107
of \$20,350	304
Bonds of Wyandot County, Ohio, in amount of \$114,000 for road improvements	930
City of Warren, Ohio, sewer improvements in amount of \$6,700	294
Deficiency bonds, Auglaize rural school district, in amount of \$4,500_	171
Deficiency bonds of Bryan village school district in amount of \$44,300	294
Deficiency bonds of city of Circleville, Ohio, in amount of \$6,000	1182
Deficiency bonds of Conneaut city school district in amount of \$49,000	358
Deficiency bonds of Dorset Township rural school district in amount	030
of \$3,500	248
Deficiency bonds in East Liverpool city school district in amount of	240
A A A A A A A A A A A A A A A A A A A	670
\$66,000	679
Deficiency bonds of Fairfield Township rural school district in amount	400
of \$8,500.59	490
Deficiency bonds of Galion city school district in amount of \$36,000	391
Deficiency bonds of Israel Township rural school district, Preble	
County, Ohio, in amount of \$10,000	615
Deficiency bonds of Lima city school district in amount of \$85,000	1140
Deficiency bonds of Lima city school district in amount of \$109,000	1140
Deficiency bonds of New Bloomington village school district, \$10,000-	148
Deficiency bonds of Salineville village school district in amount of	
\$26,700	313
Deficiency bonds of Wellington village school district in amount of	
\$16,324.78	675
Deficiency bonds, Somerset village school district, Perry County, Ohio,	
in amount of \$7,000	643
Deficiency bonds of village of Junction City in amount of \$4,500	89
Deficiency bonds of village of New Straitsville, Ohio, in amount of	
\$10,000	322
Deficiency bonds, village of Shawnee, Ohio, in the amount of \$9,000	89
Deficiency bonds, village of Shawnee, Ohio, in amount of \$10,000	1062
Deficiency bonds, Washington city school district, Fayette County,	1002
Ohio	102
Medina County, Ohio, in the sum of \$24,637.25	53
	21
Portsmouth city school district in sum of \$64,000	21
Refunding bonds, Jeromeville village school district in amount of	1102
\$10,000	1102
Refunding bonds, Lancaster city school district in amount of \$36,000_	759
Refunding bonds of Bellefontaine city school district in amount of	11-0
\$40,000	1173
Refunding bonds of Galion city school district in amount of \$20,000	1082
Refunding bonds of Jackson Township rural school district in amount	
of \$2,100	1083
Refunding bonds of Liberty Union village school district, Fairfield	
County. Ohio, in amount of \$51,000	245

BOND ISSUE—Continued.	Pag
Approval—Continued.	
Road improvement in Erie County in the sum of \$55,000	2
Sewer bonds of city of East Liverpool, Ohio, in amount of \$20,000	117
Special assessment sewer bonds of village of Worthington in amount	
of \$95,000	99
Village of Wellington, Ohio, in the sum of \$25,000	1
Village of Wickliffe in amount of \$25,000	16
Waterworks bonds, village of Eaton, Ohio, in amount of \$27,500	95
Blue Sky Law-A municipal corporation or taxing subdivision of an-	
other state is not included in expression "any company" as used in	
section 6373-14 G. C	115
Board of Education—	
When authority of House Bill 713 (108 O. L. 1199) and House Bill	
567 (108 O. L. 709) may be used for exempting levies for inter-	_
est and sinking fund purposes	74
Without authority to expend public funds for advertising matter to	
be mailed to each tax payer in regard to proposition to be voted	٠.
upon by electors	91
County hospital—Board of trustees, how first and subsequently appointed	~
Who comprises such board—No compensation————————————————————————————————————	22
County Memorial Association—Costs of trustees in giving bonds—Not	
such "necessary expenses" to be repaid from funds raised by bond	,
issue under section 3061 G. C.	1
Dayton charter—City Commission not legally empowered to appropriate	
money to carry on campaign by newspaper advertising and distribu-	
tion of literature to educate electors on subject of pending bond issue	109
election—How findings for recovery may be made	103
Bonds of New Athens in amount of \$3,700 for street assessments	35
Bonds of Saline Township road district, Jefferson County, Ohio, in	υ,
amount of \$20,000 for road improvements	3.
Bonds of Montgomery County, Ohio, in amount of \$150,000 for road	٠,
improvements	24
Bonds of Sylvania village school district in amount of \$6,000	16
Bonds, Richland County in amount of \$67,000, road improvements	39
Bonds of Richland County in amount of \$40,500, road improvements_	39
Bonds of Richland County in amount of \$36,500, road improvements_	39
Bonds of Henry County, Ohio, in amount of \$74,000 for road im-	υ.
· · · · · · · · · · · · · · · · · · ·	Ε,
provements	5
Bonds of Brimfield Township rural school district, Portage County,	_
Ohio, in amount of \$75,000	6
Bonds of Williams County, Ohio, in amount of \$13,500, road im-	
provements	64
Bonds of Williams County, Ohio, in amount of \$12,500 for road im-	
provements	6
Bonds of Williams County, Ohio, in amount of \$15,800 for road im-	
provements	. 6
Bonds of Williams County, Ohio, in amount of \$23,400 for road im-	
provements	6
•	U.
Bonds of Williams County, Ohio, in amount of \$41,500 for road im-	,
provements	6

BOND ISSUE—Continued.	Page
Disapproval—Concluded.	
Bonds of Williams County, Ohio, in amount of \$75,000 for road im-	
provements	659
Bonds of Bainbridge village school district in amount of \$20,000 Bonds of Moulton Township, Auglaize County, Ohio, in amount of	756
\$12,800 for road improvements	671
Bonds of Bainbridge village school district in amount of \$20,000	677
Refunding bonds of Harrison Township rural school district in amount of \$2,600	1183
Bonds of Putnam County, Ohio, in amount of \$33,600 for road im-	1100
provements through village of Ottoville	1249
Deficiency bonds of Galion city school district in amount of \$36,000—	,
Contrary to provisions of House Bill 567, section 4, 108 O. L. 711	315
Deficiency bonds, Grand Prairie Township rural school district,	
Marion County, in amount of \$13,500	148
Deficiency bonds, Montpelier village school district, in amount of \$25,000	431
Hardin County in the sum of \$27,000	431
Refunding bonds, Trumbull County, Ohio, in amount of \$64,000	303
District Tuberculosis Hospital—County Commissioners without authority	000
to borrow money or issue bonds for purpose of replenishing mainte-	
nance fund for said hospital	854
Mandamus-When writ may issue-Such remedy is proper to enforce per-	
formance by municipal council of ministerial duties but not leg-	
islative duties-City of Alliance-Where bond issue voted by	
electors for municipal gas plant-Council fails to pass ordi-	
nance to issue bonds	292
Municipal Corporations—	
City may by its charter provisions regulate publication of ordinances	
authorizing bond issues and notices of bond sales-Constitutional	
provisions of charter cities and general statutes governing publica-	
tion of ordinance and bond sale notices discussed	-655
Waterworks extensions outside of municipality—Cost when unrea-	
sonable passed upon-Bonds may not be legally issued under	
section 3939 G. C. for said purpose	<b>4</b> 0
Roads and Highways—	
Assessments provided in section 3298-15b G. C. may be paid in in-	
stallments only unless lump sum tender includes interest on as-	
sessments	12
Bonds issued under provisions of section 1223 G. C.—Section	
amended increasing authorized maximum interest rate on bonds-	
Old section applicable to pending proceedings provided interest	
rate not increased, otherwise proceedings must be commenced	
anew—Sale of bonds under section 1223 G. C. governed by section 2294 G. C.—How advertisement can be made where two	
issues necessary under section 1223 G. C.—Defective advertise-	
ment of above bond issue does not have effect of invalidating	
valid steps before advertising begun	595
Improvement abandoned—Proceeds of bond issue may not be used	
for other improvements—Must be transferred to sinking fund—	
May be used to purchase new issue of county road bonds	910

BOND ISSUE—Concluded.	Page
Roads and Highways—Concluded.	
Township road district not authorized to use balances remaining from bond issues after completion of road improvement—How balances may be used	922
When county commissioners may abandon road improvement after	922
bonds issued—How reimbursement of installments of assessment	
are to be made in event of discontinuance of said road improve-	
ment	428
When county not liable for items representing balance of contract	
price and value of "extra work"—No authority to issue bonds to	
reimburse contracts for losses due to increase of freight rates by governmental action	418
When levies under section 6926 G. C. may be used in state aid im-	410
provements—How qualified	112
Schools—	<b>CO1</b>
Bond issue—Date of maturity of second issue—Limitations discussed  Bonds issued for purpose of erecting new school building—Interest	681
follows fund—Balance of said fund will go to sinking fund——	1100
Where Chief Inspector of Workshops and Factories orders repairs of various kinds under section 7630-1 G. C.—Equipment cannot be	
basis of bond issue—Installation of heating system, sanitary sys-	
tem, etc., come within meaning of section—When one order of	
inspector covers repairs and also furnishings—How to proceed—	
Building for county normal school maintained by district board	
of education-When bond issue may be made by local board of	
education for county normal school for repairs, etc	825
Taxes and taxation—Municipal corporation—May issue refunding bonds	
for purpose of providing for payment of bonds issued since January	
1st, 1913—What legal method might prevent such action—Village of Lynchburg	440
Township Board of Education—Bonds issued by said board subject to tax-	440
ation—Exception—Bonds outstanding on January 1, 1913	378
Township treasurers—When entitled to fees for road improvements—Not	
entitled to fees on moneys paid over in redemption of bonds—Duty	
of county surveyor to estimate fees and include same in cost of im- provement—Limitation of fees	53
provement—Emittation of fees	55
BOOKS—	
Board of Education-May purchase journal relating to school work and	
pay for same out of school funds-Implied power-Without power	
to purchase for individual members	229
Where publishers file copies of school books with Superintendent of Pub-	
lic Instruction together with published list price-Commission fixes	
maximum price at which books may be purchased by Board of Edu-	
cation—Publishers accept price and agree to furnish books during	
period of five years—Such proceedings constitute contract for full period of five years from date of such written notice and agreement—	
Boards of education limited in selection of books—Exception—Duty	
of Board of Education before adopting books—Exception—Buty	
refile same book within period of five years at higher maximum	
price	

BOOKS—Concluded. Schools—	Page
Superintendents of schools required to assist in recommendation of text books and courses of study—Boards of Education under provisions of section 7645 G. C. must have their course of studies approved by superintendent of public instruction—————Where board of health of general health district orders destruction of school books to prevent spread of contagious disease—Board may restore books or compensate owners————————————————————————————————————	1053 1193
BORROWING MONEY—	
Board of Education—	
A bond bearing interest at 5 per cent continues to bear interest at that rate after maturity until paid though default is made thereon at maturity—Interest coupons if presented and unpaid at maturity bear interest at six per cent—Sinking fund trustees may apply general sinking fund balances to payment of past due and unpaid bond and interest coupons—May not borrow money under section 5656 G. C. at rate of interest exceeding six per cent—May borrow money under section 5656 G. C. to extend time of payment of any indebtedness——————————————————————————————————	1230
ment contracts	646
District tuberculosis hospital—County commissioners without authority to borrow money or issue bonds for purpose of replenishing maintenance fund for said hospital	854.
Joint high school—Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not dissolved—Building cannot be taken over by district in which it is situated————————————————————————————————————	900
Municipal Corporations—  Cannot legally pay interest in advance on loans received————  Trustees of municipal firemen's pension fund or municipal police relief fund without authority to borrow money to pay pensions or repay such loans from trust funds————————————————————————————————————	856 323
Schools—Duty of district board of education to continue elementary schools for at least thirty-two weeks in school year—Failure of electors to vote maximum levy no excuse to discontinue school—Board of education may borrow money under provisions of sections 5656 and 5658 G. C. to continue school———————————————————————————————————	873
BOUNDARIES-	
Municipal corporations—Boundaries for tax levying purposes determined as of first Monday of June—Changes of boundaries thereafter made by annexation do not affect tax levies for succeeding year————————————————————————————————————	1003

index. 1333

BRANCH (BANKS)— Banks and Banking—	
State bank may establish branches in those cities and villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Ohio Consolidation—Where banks are located in two cities in same county, boundary lines of which, do not touch and where banks located	1066
in same city, passed upon	1189
BRIDGES AND CULVERTS—  Bridges—City without authority to make assessment against county on account of paving by city a bridge floor, although county commissioners are the under data of basing bridge floor.	
sioners may be under duty of keeping bridge in repair, when it appears county not owner of land abutting on or adjacent to bridge County surveyor—Salary—How reimbursed by state where surveyor has charge of highways, bridges and culverts of his county under control	<b>7</b> 93
of stateDuty of county commissioners to make repairs in such case—Specific case_	924 1075
Roads and highways—County commissioners authorized to purchase site with building for storing of machinery, tools, etc., owned by county—Taxes and taxation—Estimate in section 6956-1 G. C. (108 O. L. 503) is	1020
that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C. an item for construction of new bridges	<b>73</b> 6
BROTHER— Inheritance tax law—Words "brother" and "sister" in paragraph 3 of section 5334 G. C. include half-brothers and half-sisters	177
BRUSH	
Township trustees—Duty of cutting brush, weeds, etc., along state, county and township highways—Section 7146 G. C. (108 O. L. 232) does not repeal section 3374-2 G. C. (107 O. L. 94) by implication	<b>7</b> 95
BUCKEYE LAKE—	
Public works—Discussion of ownership of Orchard Island and Journal Island, Buckeye Lake, Ohio	1110
BUDGET COMMISSION—	
Board of Education—Can not legally transfer funds from its treasury to library fund	544
Schools—Taxes and taxation—Effect of vote under section 5649-5a G. C. merely authorizes making of additional levies subject to fifteen mill limitation imposed by section 5649-5b G. C.—Where levying authori-	
ties fail to make levy—No authority to make such levy in any year after expiration of period of time covered by vote————————————————————————————————————	349
G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district—It is a separate levy—	<b>5</b> //
Authority of budget commission and electors in regard to said levy Sundry appropriation act—House Bill No. 558, section 2 construed—	560
Powers of special auditing committee	259

BUDGET COMMISSION—Concluded.  Vocational education—How federal money and state money provided under Smith-Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by State Board of Education	Page
BUILDINGS-	020
Approval— Contract between L. G. Foltz & Sons, Columbus, Ohio, and Bowling Green State Normal College for repair of certain buildings of the institution————————————————————————————————————	932
of certain dilapidated buildings located at Picayune Lock south of Tippecanoe, Ohio	1204
Board of Education—Has control of school buildings—Has authority to regulate meetings and entertainments held outside of school hours——County Memorial Hospital—Must be erected under county hospital	274
Dry cleaning establishment—Where permit extends until first day of January next after date of its issue—Holder of permit has no authority to conduct business in another building—Renewed permit discussed——Free water service to school district—Section 3963 G. C. does not authority to conduct business in another building—Renewed permit discussed——Free water service to school district—Section 3963 G. C. does not authority to conduct business in another building—Renewed permit discussed——Free water service to school district—Section 3963 G. C. does not authority to conduct business in another building and the service to school district—Section 3963 G. C. does not authority to conduct business in another building and the service to school district—Section 3963 G. C. does not authority to conduct business in another building and the service to school district—Section 3963 G. C. does not authority to conduct business in another building and the service to school district—Section 3963 G. C. does not authority to conduct business in another building and the service to school district—Section 3963 G. C. does not authority to conduct business in another building and the service to school district—Section 3963 G. C. does not authority to conduct business and the service to school district—Section 3963 G. C. does not authority to conduct business and the section and	778 179
orize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108 O. L	`325
Hotels and restaurants—License issued under section 843 G. C. need not necessarily refer to the building by its trade name—Description sufficient that will enable state fire marshal to locate and identify it  Joint high school—Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel con-	770
tribution to former nor borrow money for such purpose—Union dis- trict not dissolved—Building cannot be taken over by district in which it is situated	900
Longview Hospital—Supported in part by state within meaning of section 2314 G. C. (107 O. L. 453)—By reason of section 26 G. C. the above section not applicable to buildings to be erected on hospital grounds—	900
Proceedings commenced prior to enactment of said amended section-Roads and highways—County commissioners authorized to purchase site	1113
with building for storing of machinery, tools, etc., owned by county Schools—	1020
Bonds issued for purpose of erecting new school building—Interest follows fund—Balance of said fund will go to sinking fund——Where centralized school district maintains high school—Building may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate	1100
where Chief Inspector of Workshops and Factories orders repairs of various kinds under section 7630-1 G. C.—Equipment can not be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—Building for county normal school maintained by district board of education—When bond issue may be made by local board of education for county normal school for repairs at	884

	Page
State building code—Roof garden—When same is over garage within meaning of section 12600-42 G. C.—Specific caseTaxes and taxation—Limitation in section 12075 G. C. does not apply to	505
refunders under section 2589 G. C.—Where buildings removed ten years ago are carried on tax duplicate—County auditor may correct error under section 2588 G. C.—Refunder under section 2589 G. C. for five years next prior to discovery of mistake by auditor—Vocational schools—City board of education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable buildings for such purpose————————————————————————————————————	772 539
BUILDING CODE— District Board of Health—Has authority to adopt and enforce orders and	
regulations to same extent as former municipal boards of health—Sections 12600-137 to 12600-273 G. C. (Sanitation Building Code) applicable outside of cities—When health district may adopt same—Advertisement of such orders may not be adopted by reference to sectional numbers of General Code	857
BUILDING AND LOAN ASSOCIATIONS— Should decline to accept mortgage where no payment made upon obligation secured for period of twenty-one years prior to date when validity of security is to be considered	1000
BUREAU OF DAIRY AND FOODS, DEPT. OF AGRICULTURE OF OH Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C.	IIO 45
Weights and measures—Where person sells apples at "35 cents per peck measure"—Required to give measure of apples having peck dimensions prescribed by section 6415 G. C. and heaped in manner required by section 6416 G. C.	1169
BUREAU OF FEEDS AND FERTILIZERS— Agriculture—Vegetable seeds when sold to gardeners for purpose of planting to raise food—Sections 5805-1 and 5805-6 G. C. construed——	17
BUREAU OF FISH AND GAME, DEPARTMENT OF AGRICULTURE-Approval—  Contract between Sydney C. McLouth and Division of Fish and	_
Game, Ohio State Board of Agriculture, for construction of steel passenger boat at cost of \$64,650.00—Approval, bond executed by Southern Surety Company	1082
Lease by The Piqua Handle Company to state of Ohio of Crane Island and Mud Branch Island, Lewistown Reservoir, Logan County, Ohio	999
Fish and game laws—Sections 1423 G. C. and 1421 G. C. as amended, discussed—Effective dates of such statutes and what statutes govern in issuing permits for fishing.	308
Protectors must be twenty-one years of age	1007
jurisdiction of state of Ohio—License must be obtained to hunt wild	1055

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICE	
Banks and banking—Computation of interest—When three hundred and	Page
sixty days is not an illegal method of computing interest upon loans to municipalities under section 3913 G. C	846
Board of Education—	
May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members————————————————————————————————————	229
Where depository provided board is required to dispense with treas- urer of school money—See section 4782 G. C.—Who performs duties of treasurer—Clerk of board of education————————————————————————————————————	812
Where unpaid assessments continue to be lien upon property pur- chased by board	808
Board of Health—Where health commissioner attends convention of American Health Association at New Orleans—No statutory authority to pay expenses from public funds————————————————————————————————————	156
Bridges—City without authority to make assessment against county on account of paving by city a bridge floor, although county commissioners may be under duty of keeping bridge in repair, when it appears county not owner of land abutting on or adjacent to bridge	<b>7</b> 93
Clerk of courts—Fees in criminal cases in common pleas court—Fees in like cases in court of appeals————————————————————————————————————	704
Cigarette license law—No refunder should be made to cover period of less than one-fifth of year	670
Constable—Cannot legally charge for copies of writs which he is required to serve—See section 3347 G. C	1141
Court Stenographer—  Cannot charge for services rendered to court for preparation of  preliminary opinion—————————————————————————————————	235
May legally serve as stenographer for prosecuting attorney—Qualification—Compensation	205
County surveyor—Arbitrator under section 6563-27 G. C.—Account to county for fees received.	295
Dayton Charter—	
City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue electors.	1098
tion—How findings for recovery may be made  Director of department of finance responsible for conduct of its officers and employes and custody of property under its control	
District Board of Health—Member of board may resign and thereafter be appointed health officer	315
Ditches—New ditch code (108 O. L. 926)—Per diem of county commissioners for services on ditch work is part of cost to be assessed against benefited lands—Paid out of general ditch improvement fund	1103
Elections—Compensation of judges and clerks of election where special election held on same day as primary or general election—Special election defined	580

NSPECTION AND SUPERVISION OF PUBLIC OFFICES Page	BUREAU O
ts under Griswold Act—Method of raising funds for general stricts—Not necessary to reappoint general district health pointed under Hughes Act—Exception—District board may neter into contract with health commissioner before funds—In case of epidemic board may enforce quarantine regula-	healt board legali avail
ore employment of health commissioner—Employment of s of municipal health boards abolished————————————————————————————————————	appo
vately owned and operated not for profit—Receives charity  Entitled to free water from municipality————————————————————————————————————	patie
ace—Not authorized to charge fee for making "record"—May the for copy of his docket under provisions of section 1746-2	collec
ninal court—Section 14740-28 G. C. fixes fees of such court	Lima
not provide for their taxation as costs	Lorain ci
of clerk in said court1133 edings—Medical certificate under section 1957 G. C. becomes erson named in such certificate is not admitted to state hos-	Lunacy p void
in ten days from date of issue—Who may execute second ertificate and who entitled to witness fees 809	
When writ may issue—Such remedy is proper to enforce per- by municipal council of ministerial duties but not legislative ity of Alliance—Where bond issue voted by electors for	form
gas plant—Council fails to pass ordinance to issue bonds 292 es and villages—Criminal docket—May retain fines to pur-	muni Mayors—
ne	Motor ve divis
rporation—	Municipa
gally pay interest in advance on loans received	City 4
tor employed as cashier in waterworks or electric light de- nent—Compensation may be paid from funds of said depart- —Applicable only to cities under city manager plan 582	City I
neer employed on per diem basis—When surveys for pro- waterworks extension can be paid from appropriation for ngineer672	City I
by its charter provisions regulate publication of ordinances orizing bond issues and notices of bond sales—Constitutional sions of charter cities and general statutes governing pubon of ordinances and bond sale notices discussed————655	City a p
entered into for street improvement calling for monthly ates—Where later contractor enters into arrangement to be aggregate payment with interest—When city liable for	e r
st—When same cannot be recovered back801 of public service—May publish notices to water consumers	i
ve to time for payment of water bills65	

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFI —Continued.	CES Page
Municipal Corporation—Concluded.	
How confirmation of appointments made by mayor are considered by	
council—Resolution must be taken by "yeas" and "nays" and	
affirmative vote of majority of members constituting quorum	
necessary to confirm—See sections 4224, 4237 and 4384 G. C	485
How to compute water rates for school district under section 3963	105
G. C. where part of property of school district outside of city	290
	230
Mayor—Prohibited from destroying papers duly filed in case—Mayor	
not required by statute to give receipts—In criminal case essen-	
tial that an affidavit or complaint be filed charging an offense	221
against ordinance or statute before warrant may issue	_ 231
Mayor or chief of police of a city may not legally retain fees in state	
cases under provisions of section 4270 G. C. (108 O. L. 1203)—	
Said fees to be paid into municipal treasury—Exception	735
Monies credited to bond and coupon account by city depository are	
public funds and as such draw interest	140
Required to give fire and police protection throughout entire city	
regardless of whether lands in city are platted or unplatted or	
whether streets or alleys dedicated to public use and accepted by	
ordinance—Must also supply water impartially to all sections of	
city—Certain limitations—Does not have effect of taking over of	
streets and alleys within such area for care and control by city-	
Whether or not city liable for care and control of streets and	
alleys in each particular case	782
Section 4251 G. C. applicable to both cities and villages—Street com-	
missioner—Compensation of officer changed after expiration of	
term—Inhibition of section 4219 G. C. not applicable	482
Sections 3963 and 14769 G. C. applicable to municipalities which do	
not maintain municipal waterworks but buy water from another	
municipality or private company—Sections applicable to institu-	
tions that admit persons who are residents of such municipali-	
ties	75
Streets and alleys—Change of street grade petitioned for by majority	
of property owners—Previously laid water mains lowered—Cost	
assessable against lots and lands affected	869
Ten per cent penalty in section 3905 G. C. applicable only to delin-	
quent installment of assessments	314
Trustees of municipal firemen's pension fund or municipal police	
relief fund without authority to borrow money to pay pensions or	
repay such loans from trust funds	323
Waterworks extensions outside of municipality—Cost when un-	
reasonable passed upon—Bonds may not be legally issued under	
section 3939 G. C. for said purpose	40
When party contracts with city to furnish stipulated quantity of coal	
at specified price per ton—Discussion as to contractor's liability	
in case of non-performance of contract—Authority of Bureau of	
Inspection and Supervision of Public offices in such a matter	876
Where water mains and water pipes are laid on assessment plan-	J. <b>J</b>
Without authority to contract to reimburse land owners to be	
assessed when houses built on lands	1159
Without authority to include in cost of sewer system, cost of sewage	
disposal plant, for assessment purposes	620

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFI —Continued.	CES Page
•	rage.
Municipal court of Alliance—Judge not entitled to allowance by county	
commissioners in place of fees in felonies where state fails or in mis-	
demeanors where defendant proves insolvent—Under section 3016	
G. C. no costs payable to judge from county treasury in felonies	
where defendant is convicted-Also same rule where there is no con-	
viction but recognizances forfeited and collected	142
Municipal court of Dayton—Clerk of said court not entitled to be paid any	
part of his salary from county—Salary illegally paid recoverable	73
Municipal court of Portsmouth—Section 1579-463 G. C. (108 O. L. 462)	
does not fix costs in criminal cases—By reference, costs same as	
allowed to mayors and justices of peace in such cases	754
New Ditch Code—Services of county surveyor and such employees as	
chainman, axemen and rodmen are not to be calculated on fee basis-	
Salary and compensation how assessed—County auditor not entitled	
to fees under New Ditch Code-Exception-	103
Probate Court—	
Lunacy proceedings—Affidavit filed—Person discharged—Fee taxable	
against person discharged under section 1602 G. C., 108 O. L.	
1203—No provision under section 1981 G. C. for payment of ex-	
penses of suitable person other than sheriff in making arrest—	
Authority to pay certain expenses of sheriff in making arrests or	
serving warrants provided for in section 1954 G. C. relating to	700
lunacy cases is provided in section 1981 G. C.	723
Bureau of war risk insurance—Certificate of births, deaths or mar-	
riages furnished free for such purposes	233
Registered United States Government Bonds—	
Acceptable as collateral security for deposit of township funds	1181
When same are acceptable as security for deposit of public funds in	
municipal corporations and school districts-Exception township	
depositories—See supplemental opinion No. 1716, December 16,	
1920	562
Roads and Highways—	
County auditors not entitled to fees for county road assessments—	
County treasurers are entitled to such fees-How computed and	
paid	22
Section 6926-2 G. C. (108 O. L. 501) construed-Notice of election	
once a week for two weeks in each of two newspapers is suf-	
ficient	417
What roads are to be considered in calculating salary of county sur-	
veyor under section 7181 G. C.—Public ways in municipal corpo-	
rations not included in mileage calculation.	182
Schools—	102
Appointment of supervisor and teacher of hygiene by board of edu-	
cation for term of four years, in place of school physician, is	
illegal—See section 7692 G. C. for duties of school physician—	
When board of education of city school district required to make	000
appointments from civil service list	888
To dissolve contract between teacher and board of education by pay-	
ment of sum of money illegal—Such contracts dissolved by resig-	
nation, expire, or are terminated for cause	764

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFF —Concluded.	ICES
Schools—Concluded.  When superintendent of schools in city school district may be paid	Page
expenses to search for teachers—When member of board of education may perform such duty	706
Sheriff— Expense account—Words "such statement shall show the number of the case and the court in which the service was rendered and the railroad point from which a livery rig was used" construed in section 2997 G. C., 108 O. L. 1218	605
May not charge fees for serving subpoenas on witnesses for grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such witnesses	1061
Sinking fund trustees—How expenses of said commission are to be paid where same are incurred for joint benefit of city and school district boards—Board of education not required to fix aggregate amount for employees for certain employees of commission—Employees of school district sinking fund commission also receive compensation as employees of city sinking fund commission——————————————————————————————————	493
State Board of Optometry—Duty of clerk of court to register optometrist's certificate—No fee provided—See section 1295-29 G. C	517
State Department of Health—Hughes and Griswold Acts creating city health district boards of health abolished municipal boards of health established prior to passage of such acts	130
Taxes and Taxation—  Municipal corporation—May issue refunding bonds for purpose of providing for payment of bonds issued since January 1st, 1913—  What legal method might prevent such action—Village of Lynch-burg	. 440
Publication of delinquent tax list—Section 5704 and 5710 G. C. con- strued	558
Toledo Charter—Council may discontinue division "D" of assessments and licenses in department of finance and transfer duties to clerk of council—Director of finance may not delegate such duties to clerk of council or to another department———————————————————————————————————	158
Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal half year—See section 3797 G. C.——————————————————————————————————	866
Vocational schools—City board of education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable buildings for such purpose————————————————————————————————————	530

Person committed by said court to Board of Administration for examination by Bureau of Juvenile Research—Where person declared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C	BUREAU OF JUVENILE RESEARCH—	_
clared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C.—Child assigned to Institution for Feeble Minded—County committing minor responsible for support—Minor cannot be held at institution after he or she reaches age of twenty-one years unless Probate Court commits in manner provided by section 1893 G. C.—Child assigned to Institution for Feeble Minded—County committing minor responsible for support—Minor cannot be held at institution after he or she reaches age of twenty-one years unless Probate Court commits in manner provided by section 1893 G. C.——————————————————————————————————	Juvenile Court— Person committed by said court to Board of Administration for	Page
Where county farm bureau purchases agricultural seeds for farmers—Statutes governing such transaction when two county bureaus involved	clared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C.——————————————————————————————————	841 436
Where county farm bureau purchases agricultural seeds for farmers—Statutes governing such transaction when two county bureaus involved————————————————————————————————————		
Word "person" used in section 5805-1 G. C. defined—"Seed merchant" used in section 5805-6 G. C. construed—Where association purchases and sells agriculture seeds to its members, sub-section B, section 5805-6 G. C. applicable————————————————————————————————————	Where county farm bureau purchases agricultural seeds for farm- ers—Statutes governing such transaction when two county	:3
chases and sells agriculture seeds to its members, sub-section B, section 5805-6 G. C. applicable	Word "person" used in section 5805-1 G. C. defined-"Seed merchant"	150
Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C	chases and sells agriculture seeds to its members, sub-section B,	154
Probate Judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished	1091
Probate Judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	Probate Judge-Bureau of war risk insurance-Certificate of births,	233
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	Probate Judge-Bureau of war risk insurance-Certificate of births,	233
ing may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate con-	Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	
= -	ing may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate con-	884
BUSBY-FOUTS LAW—  Roads and highways—Mechanics' liens—Duty of State Highway Commissioner when liens properly filed against road contractors—Sections 1208 and 8324 G. C. construed—Not applicable to contracts entered into prior to Busby-Fouts law (108 O. L. 478)	Roads and highways—Mechanics' liens—Duty of State Highway Com- missioner when liens properly filed against road contractors—Sec- tions 1208 and 8324 G. C. construed—Not applicable to contracts en-	

	L LANDS—
App	proval—
	Five land leases and one water lease to property owned by the state-
	Five land leases, one water lease to state property
	Four land leases and one water lease to state property located in Ross,
	Tuscarawas, Summit, Fairfield and Cuyahoga counties
	Four land leases and one water lease for state lands
	Four land leases and one water lease, property owned by State of Ohio
	Fourteen leases, canal and reservoir lands
	Instrument covering conveyance to The Miami Conservancy District
	of certain dilapidated buildings located at Picayune Lock south
	of Tippecanoe, Ohio
	Land and water leases in Lucas, Fairfield and Summit counties
	Land and water leases to state lands in Licking, Summit, St. Marys,
	Cleveland and Barberton, Ohio
	Lease in triplicate of three tracts of canal lands, Akron, Ohio, to The
	B. F. Goodrich Company
	Lease to city of Massillon, Ohio, for certain canal lands to be used
	for constructing thereon a municipal market house
	Lease to Frank Tejan of Dayton, Ohio, for certain portions of Miami
	and Erie canal in city of Dayton.
	Lease to Henry L. Schuler, Cleveland, Ohio, portion of Ohio canal
	lands in Northfield and Boston townships, Summit County,
	Ohio
	Lease to The Joslin-Schmidt Company of Cincinnati, Ohio, for eight
	inch pipe in Miami and Erie canal, St. Bernard, Ohio
	Lease to The Vitrified Products Company of Akron, Ohio, to use
	twelve-inch pipe for drawing water from Ohio and Erie canal
	at Wolf Creek
	Leases canal bank, Dover, Ohio, and water lease at Akron, Ohio
	Leases for state lands in Licking, Summit, Carrol and Allen counties,
	Ohio
	Memoranda covering sale at public auction of certain canal lands
	within city of Akron to The Hippodrome Arcade Company, now
	The Akron Arcade Company, for the sum of \$7,708
	Nine land leases and three water leases for state property
	Nine leases, canal and reservoir lands of state of Ohio
	Nine leases to canal and other state lands in Ohio
	Nineteen land leases, one pipe permit, state lands
0	Proceedings for sale of certain abandoned Ohio canal lands in city
	of Newark, Ohio, to The Wehrle Company
	Resolutions for sale of abandoned Ohio canal lands in Hanover town-
	ship, Licking County, Ohio
	Resolutions for sale of certain abandoned Ohio canal land in Franklin
	Township, Ross County, Ohio, for sum of \$480
	Resolutions for sale of certain abandoned Ohio canal lands in Frank-
	lin Township, Ross County, for sum of \$200
	Resolutions providing for sale of small tract of abandoned Ohio canal
	to village of Frazeysburg, Ohio
٥	Seventeen land leases, one water lease, property owned by state
٥	Six land leases, one oil and gas lease, one water lease, premises owned
	by the state of Ohio

CANAL LANDS—Concluded.	Page
Approval—Concluded.	
Six land leases, three water leases and one oil lease, property of state of Ohio	· 433
Transcript of proceedings for sale of Ohio canal lands in city of Newark, Licking County, Ohio	130
Transcripts covering sale of certain canal lands in city of Newark, Ohio, to the Wehrle Company	120
Twenty land leases and two water leases, land owned by the state Public works—Discussion of ownership of Orchard Island and Journal Island, Buckeye Lake, Ohio	74- 1110
CANCELLATION—	
Roads and highways—Where contract under state aid improvement signed by State Highway Commissioner—Fundamental changes in plans of construction required by physical conditions found to exist in connection with contemplated work—Contractor not at fault—May treat contract as not having been entered into————————————————————————————————————	1094
CANDIDATES—	
Board of Education—Where candidate for member receives next to highest number of votes in election—Not resident of district—Cannot qualify—Vacancy—Where nomination papers do not contain suf-	
ficient signatures of candidates for member of village board of edu- cation—No objection raised—Election not then invalid————— Municipal corporation—City auditor—When office incompatible with other offices or employments—In non-registration city, city auditor and clerk of board of deputy state supervisors of election not incompatible— Candidate cannot legally act as clerk of board of deputy state super-	13
visors	571
CANTON (CITY OF)	
CANTON (CITY OF)  Board of Health—Where health commissioner attends convention of  American Health Association at New Orleans—No statutory authority to pay expenses from public funds	156
CAPITAL STOCK—	
Foreign corporations—Fees to be paid Secretary of State under sections 180 and 8728-11 G. C. where authorized capital stock composed of par value preferred and non-par value common shares—Not less than \$15.00 nor more than \$50.00	886
CAPPER—	
Physicians and surgeons—Person employed to distribute advertising circulars—Such employment not a "capper, solicitor or drummer" within purview of section 1275 G. C	501
CEMETERY—	
County Soldiers' Relief Commission—May purchase land for burial of soldiers under sections 2943 et seq. G. C.	1136
Township cemetery—Proceeds from sale of lots may not be used for pur- chase of additional cemetery grounds————————————————————————————————————	89

CENSUS—	Page
Board of Education—Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698, 4699, 4701 and 4702 G. C.—How sections construed—Board of education permitted to hire teachers for vocational schools———————————————————————————————————	879
CENTRALIZATION (SCHOOLS)	
CENTRALIZATION (SCHOOLS)—  Board of Education—Without authority to expend public funds for advertising matter to be mailed to each tax payer in regard to proposition to be voted upon by electors————————————————————————————————————	915
Schools—Where centralized school district maintains high school—Build- ing may be erected for both elementary and high schools—May con- tain auditorium—When board can employ architect and stipulate con- ditions as to pay	884
ditions as to pay	001
CERTIFICATE OF DEPOSIT—	
Inheritance tax law—Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name of decedent	472
and one or more other persons in Ohio bank	473
CERTIFICATE OF INDEBTEDNESS—  Municipal corporations—Cannot legally pay interest in advance on loans received	856
CERTIFICATE (OPTOMETRY) State Board of Optometry— Duty of clerk of court to register optometrist's certificate—No fee provided—See section 1295-29 G. C.——————————————————————————————————	51 <i>7</i> 434
CERTIFICATES— Lunacy proceedings—Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days from date of issue—Who may execute second medical certificate and who entitled to witness fees————————————————————————————————	809
Schools—Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate————————————————————————————————————	567
	300
CHARITABLE INSTITUTIONS—  Municipal corporations—Sections 3963 and 14769 G. C. applicable to municipalities which do not maintain municipal water works but buy water from another municipality or private company—Sections applicable to institutions that admit persons who are residents of such municipalities———————————————————————————————————	75

CHARITY—	Page
Hospital-Privately owned and operated not for profit-Receives charity	
patients—Entitled to free water from municipality————————————————————————————————————	71
plicable to institutions that admit persons who are residents of such	75
municipalities	/3
CHARTER (CITIES)	
Dayton Charter—	
City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue election—How findings for recovery may be made	1098
Director of department of finance responsible for conduct of its	1000
officers and employes and custody of property under its control	1126
Municipal corporation—City auditor employed as cashier in waterworks or electric light department—Compensation may be paid from funds of said department—Applicable only to cities under city manager	
plan	582
Municipal corporations—City may by its charter provisions regulate publication of ordinances authorizing bond issues and notices of bond sales—Constitutional provisions of charter cities and general statutes	
governing publication of ordinances and bond sale notices discussed	655
CHARTER (SPRINGFIELD)—	
Discussion of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked promise of commission to repay to board initial cost of such extension when six per cent profit from water users thereon is made by city	1234
CHARTER (TOLEDO)	
Council may discontinue division "D" of assessments and licenses in department of finance and transfer duties to clerk of council—Director of finance may not delegate such duties to clerk of council or to an-	
other department	158
CHATTEL LOAN DIDEAL	
CHATTEL LOAN BUREAU— Pawnbrokers—Rate of interest chargeable—Whether or not state law or	
municipal ordinance applicable to pawnbrokers	457
CHICAGO BONDING AND INSURANCE COMPANY—	
Approval, bond of Aden E. Smith, State Inspector of Plumbing, in the sum of \$5,000—Chicago Bonding and Insurance Company, surety	58
CHIEF OF DEPARTMENT OF NUTRITION—	
Ohio Agricultural Experiment Station—Chief of Department of Nutrition—Failure of General Assembly to appropriate funds for salary of said officer	32
	34

CHIEF INSPECTOR OF WORKSHOPS AND FACTORIES—	Page
Schools—Where Chief Inspector of Workshops and Factories orders repairs of various kinds under section 7630-1 G. C.—Equipment can not be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—Building for county normal school maintained by district board of education—When bond issue may be made by local board of education for county school for repairs, etc.————————————————————————————————————	825
CHIEF OF POLICE (CITY)	
Municipal corporations—Mayor or chief of police of a city may not legally	
retain fees in state cases under provisions of section 4270 G. C. (108 O. L. 1203)—Said fees to be paid into municipal treasury—Exception	735
CHILDREN—	
Board of State Charities—Discussion of temporary and permanent care	
and custody of dependent girls committed by juvenile court to said	1000
board	1009
Juvenile Court—  Where minor under age of 18 commits act of delinquency—Minor not brought within jurisdiction of court while under 18 years of	
age—Court without jurisdiction—Minor adjudged delinquent while under age of 18 years—Confesses committing another act of delinquency after 18 years of age—When court without authority in such case—Where affidavit filed and process served but case continued until after minor arrives at age of 18 years—Jurisdiction not lost————————————————————————————————————	
Where minor committed to Ohio Board of Administration pursuant to section 1841-1 G. C.—Child assigned to Institution for Feeble Minded—County committing minor responsible for support—Minor can not be held at institution after he or she reaches age of twenty-one years unless probate court commits in manner provided by section 1893 G. C.——————————————————————————————————	
Minors—Employment in moving picture shows—Statutes governing such employment	609
Mothers' pensions—Foster-mother is not a mother within meaning of section 1683-2 G. C	181
Ohio Commission for Blind—Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio commission for blind————————————————————————————————————	
Probate Court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	
Schools for crippled persons—Crippled adults may also attend such schools—When board of education entitled to receive subsidy provided in sections 7757 and 7758 G. C. for above purpose————————————————————————————————————	

CHILDREN'S HOME— Inheritance tax law—Funds set aside under will of George H. Marsh, Van Wert County, Ohio, in trust for Marsh foundation, not subject to said tax—Purpose of institution of public charitable nature———— Schools—How "aggregate days of attendance of pupils" determined— Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined—————	Page 1048 751
CHIROPODY— What does and what does not constitute practice of chiropody within meaning of sections 1274-1 et seq. G. C.—Advertisement by retail shoe dealer discussed———————————————————————————————————	1263
CHURCHES— Inheritance tax law—Bequest to church for general purposes is taxable	640
No refunder should be made to cover period of less than one-fifth of year	670
Where business commenced after fourth Monday of May—Assessment proportionate—Limitations as to minimum assessment—No authority to issue license to transient dealer—When assessment is one-fifth of total yearly assessment fee	702
CITIZENSHIP—  State Board of Embalming Examiners—Citizenship requirements not necessary for applicants—Person must be able to speak and write English language———————————————————————————————————	511
CITIZENS BANKING COMPANY OF NORWALK— Banks and banking—When obligation of The Citizens Banking Company of Norwalk to make annual reports to tax commission of Ohio and pay annual franchise tax as an Ohio corporation, terminated—Converted into national bank————————————————————————————————————	1185
CITY AUDITOR—  Municipal Corporation—  City auditor and duties of clerk of waterworks merged under section  4276 G. C.—Salary cannot be paid in whole or in part from water-	460
works funds City auditor employed as cashier in waterworks or electric light department—Compensation may be paid from funds of said department—Applicable only to cities under city manager plan City auditor—When office incompatible with other offices or employments—In non-registration city, city auditor and clerk of board	463 582
of deputy state supervisors of election not incompatible—Candidate cannot legally act as clerk of board of deputy state supervisors	571 140
CITY ENGINEER—  Municipal corporation—City engineer employed on per diem basis—When surveys for proposed waterworks extension can be paid from appropriation for city engineer———————————————————————————————————	672

Municipal Civil Service Commission—Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute——————————————————————————————————	
CITY SOLICITOR—  Board of education—May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members————————————————————————————————————	229
CIVIL SERVICE— Controlling board—Its authority as provided in House Bill 536 (108 O. L. 736) interpreted—Where in conflict with classification and rules of State Civil Service Commission as provided in section 9 of same act—Health districts under Griswold Act—Method of raising funds for general health districts—Not necessary to reappoint general district health boards appointed under Hughes Act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	488 237 491
CLAIMS—  Roads and highways—Claims for material furnished state—Paid in part  without interest——————————————————————————————————	458
CLASSIFIED SERVICE (CIVIL SERVICE)—  Civil service—Persons temporarily occupying positions in classified service—Section 486-23 G. C. applicable—Political activity of such persons prohibited  Municipal Civil Service Commission—Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute——————————————————————————————————	491
CLERK (BOARD OF DEPUTY STATE SUPERVISORS OF ELECTION Offices incompatible—County auditor—Clerk of board of deputy state supervisors of elections————————————————————————————————————	NS)— 1280
CLERK (CRIMINAL COURT OF LORAIN)  Lorain Criminal Court—City council not authorized to create or establish position of clerk in said court————————————————————————————————————	1133

Page	CLERK (MUNICIPAL COURT OF DAYTON)—
	Municipal Court of Dayton—Clerk of said court not entitled to be paid any part of his salary from county—Salary illegally paid recoverable
	CLERK OF COUNCIL (TOLEDO)—
	Toledo charter—Council may discontinue division "D" of assessments and licenses in department of finance and transfer duties to clerk of council—Director of finance may not delegate such duties to clerk of council or to another department
	CLERK OF COURTS-
	Common Pleas Court—Deputy clerk—Section 2871 G. C. governs appointment—Certificate of appointment filed with county auditor
	Fees in criminal cases in common pleas court—Fees in like cases in court of appeals
	Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges
1083	and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations
172	New Ditch Code—Compensation of county commissioners—How paid— Treated as part of cost of improvement———————————————————————————————————
1061	Sheriff—May not charge fees for serving subpoenas on witnesses for grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such witnesses.
517	State Board of Optometry—Duty of clerk of court to register optometrist's certificate—No fee provided—See section 1295-29 G. C
O.—	CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY CO
514	Approval, proposed agreement between the Ohio Board of Administration and the Cleveland, Cincinnati, Chicago & St. Louis Railway Company for construction of private crossing over right of way and railroad tracks at prison farm near London, Ohio
	CLOTHING-
841	Juvenile Court—Person committed by said court to Board of Administration for examination by Bureau of Juvenile Research—Where person declared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C
	COAL—
876	Municipal corporations—When party contracts with city to furnish stipu- lated quantity of coal at specified price per ton—Discussion as to con- tractor's liability in case of non-performance of contract—Authority of Bureau of Inspection and Supervision of Public Offices in such a matter
610	trappet +

COAL—Concluded.  Workmen's Compensation Act—Dock employes are in maritime service	Page
and said act is not applicable to those so engaged—Industrial Commission without authority to disburse state insurance fund to employes injured in maritime service—Discussion of waiver of certain rights by employe in maritime work where compensation obtained from state insurance fund————————————————————————————————————	1250
COAL MINES—	
Washrooms at coal mines for use of employees—Section 934-1 G. C. supplementary to section 934 G. C.—Penal provisions of section 976 G. C. apply to sections 934 and 974-1 G. C.——————————————————————————————————	415
COLLATERAL INHERITANCE TAX—	
Bequest to public hospital not subject to said tax	383
of any such relatives then in accordance with laws of descent and distribution—Inheritance tax not applicable—When same is applicable—	379
COLLATERAL INHERITANCE TAX LAW—	
Where testatrix died in 1915—Sale of real estate did not take place until after repeal of said law—Collateral inheritance statutes applicable—Tax determined in this particular case————————————————————————————————————	219
COLLEGES AND UNIVERSITIES—	
Approval—  Abstract of title, premises situated in Franklin County, Ohio, lots	
twelve and thirteen, R. P. Woodruff's Agricultural College Addition	980
Abstract of title, premises situated in Franklin County, Ohio, lots numbers fifty-six and fifty-seven, Wood Brown Place Addition	997
Abstract of title, premises situated in Franklin County, Columbus, Ohio, R. P. Woodruff's Agricultural College Addition	1058
Abstract of title, premises situated in Franklin County, Ohio, lot number twenty-two, Wood Brown Place	1062
Abstract, lot number sixteen, Wood Brown Place, Franklin County,	
OhioAbstract, premises situated in Franklin County, Ohio, lots numbers	712
seventeen and eighteen, R. P. Woodruff's Agricultural College Addition	1029
Abstract to premises known as lot No. 18 in Wood Brown Place Addition, Clinton Township, Franklin County, Ohio	510
Abstract to premises situated in Franklin County, Ohio, Clinton Township, Wood Brown Place, recorded in plat book No. 5, pages 196 and 197, recorder's office	531
<ul> <li>Abstract to premises situated in Franklin County, city of Columbus,</li> <li>Ohio, lot number twenty-two, R. P. Woodruff's Agricultural</li> </ul>	
College AdditionAbstract to premises situated in Franklin County, Ohio, lot twenty-six	1000
of R. P. Woodruff's Agricultural College Addition	979

COLLEGES AND UNIVERSITIES—Concluded.  Approval—Concluded.	Page
Abstracts, tracts 1 and 2, lots 59 and 60, Wood Brown Place, Clinton Township, Franklin County, Ohio, recorded in plat book 5, page 196, recorder's office, Franklin County, Ohio	- 88
Contract between Bowling Green State Normal College and R. J. Merriam, architect, for completion of teachers' training school	_
buildingContract between L. G. Foltz & Sons, Columbus, Ohio, and Bowling Green State Normal College for repair of certain buildings of	613
the institutionContract with L. C. Foltz & Sons of Columbus, Ohio, for erection of	932
power plant chimneyFinal resolutions for road improvements in Fulton and Lorain counties, Ohio	981 1041
Board of State School Examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teach-	1041
ing, contrary to lawBoard of trustees proper custodian of moneys collected for dormitory	1116
room rent and board from students attending state educational institutions—How such moneys used and disbursed	283
Examination, abstract of title, premises situated in Franklin County, Columbus, Ohio, R. P. Woodruff's Agricultural College addition————— Examination of abstract, premises situated in Franklin County, Ohio, lots numbers nine, ten and eleven, R. P. Woodruff's Agricultural College	1027
addition Examination of abstracts, tracts No. 1 and No. 2, situated in Franklin	1023
County, Clinton Township, Ohio  Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state treasury—Payments for compensation of state normal school teach-	384
ers and employes should be authorized by board of trustees	444
President holds at pleasure of board of trusteesLima criminal court—Section 14740-28 G. C. fixes fees of such court but	898
does not provide for their taxation as costsSchools—Where board of education of rural township district suspends one-room elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense how paid—Section 7730 G. C. considered	. 386
State teachers retirement system—State board may make optional with teachers who are not required to have a teacher's certificate, their individual entrance into membership in said system—How exemption from membership in said system can be made by college or institution supported in whole or in part by state—Ohio University	638
Status of title—Premises in Clinton Township, Franklin County, Ohio, Wood-Brown Place	676

COMMERCIAL INSTRUMENTS—	Page
Board of Education—Without authority to accept commercial instruments known as "trade acceptances" in payment for goods purchased	666
COMMISSIONER OF SECURITIES—	
Chattel Loan Bureau—Pawnbrokers—Rate of interest chargeable— Whether or not state law or municipal ordinance applicable to pawn-brokers	457
Blue Sky Law—A municipal corporation or taxing subdivision of another state is not included in expression "any company" as used in section 6373-14 G. C	1157
COMMITMENTS—	
Ohio Reformatory for Women—Commitments under section 13031-17 (a) G. C. are felonies—Said section consistent with section 2148-9 G. C.—Commitments under section 13031-17 (b) G. C. are misdemeanors—Exception to general rule stated by section 2148-9 G. C.——————————————————————————————————	1145
COMMITTEE— ·	
Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assembly—Continues until January 1, 1921	194
COMMON PLEAS COURT—	
Clerk of courts—Fees in criminal cases in common pleas Court—Fees in like cases in court of appeals————————————————————————————————————	704
Court stenographer—Cannot charge for services rendered to court for preparation of preliminary opinion	235
Deputy clerk—Section 2871 G. C. governs appointment—Certificate of appointment filed with county auditor	´ 360
Ohio Reformatory for Women—Commitments under section 13031-17 (a) G. C. are felonies—Said section consistent with section 2148-9 G. C.—Commitments under section 13031-17 (b) G. C. are misdemeanors—	
Exception to general rule stated by section 2148-9 G. C.——————————————————————————————————	1145
state aid improvements—How, qualified	112
State Board of Optometry—Duty of clerk of court to register optometrist's certificate—No fee provided—See section 1295-29 G. C	517
COMMON STOCK—	
Corporations—Without authority to enter into contracts with subscribers to common stock whereby subscribers agree to first offer their shares to corporations at market value before selling them to others————————————————————————————————————	184
COMMON STOCK (NON-PAR VALUE)—	
Foreign corporations—Fees to be paid Secretary of State under sections 180 and 8728-11 G. C. where authorized capital stock composed of par value preferred and non-par value common shares—Not less than \$15.00 nor more than \$50.00.	886
・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	120

## COMPATIBILITY-

See OFFICES COMPATIBLE and OFFICES INCOMPATIBLE.

COMPENSATION—	
See also SALARY.	Page
Board of trustees of district tuberculosis hospital—May elect one of their numbers secretary or treasurer—Must be qualified———————————————————————————————————	163
Controlling board—Its authority as provided in House Bill 536 (108 O. L. 736) interpreted—Where in conflict with classification and rules of State Civil Service Commission as provided in section 9 of same act.	488
County surveyor—Compensation of assistants and deputies for services in making plans and surveys for proposed state highway improvement paid from county surveyor's salary fund—How county reimbursed—Compensation for services in ditch improvement, paid out of surveyor's salary fund—How county reimbursed————————————————————————————————————	943
Court Stenographer—	
Cannot charge for services rendered to court for preparation of preliminary opinion	235
May legally serve as stenographer for prosecuting attorney—Qualification—Compensation	205
Ditches—New ditch code (108 O. L. 926)—Per diem of county commissioners for services on ditch work is part of cost to be assessed	
against benefited lands—Paid out of general ditch improvement fund	1103
Elections—Compensation of judges and clerks of election where special election held on same day as primary or general election—Special	
election definedelection	580
Municipal Corporation—	
City auditor and duties of clerk of waterworks merged under sec-	
tion 4276 G. C.—Salary cannot be paid in whole or in part from	460
waterworks funds City auditor employed as cashier in waterworks or electric light de-	463
partment—Compensation may be paid from funds of said de- partment—Applicable only to cities under city manager plan	582
City engineer employed on per diem basis—When surveys for pro-	J02
posed waterworks extension can be paid from appropriation for city engineer	672
Section 4251 G. C. applicable to both cities and villages-Street com-	
missioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable	482
New Ditch Code—	
Compensation of county commissioners—How paid—Treated as part of cost of improvement	172
Services of county surveyor and such employees as chainmen, axe-	
men and rodmen are not to be calculated on fee basis—Salary and compensation how assessed—County auditor not entitled to	
fees under New Ditch Code—Exception	
Schools—Principal of high school or grade school if not employed as superintendent is still a teacher within meaning of section 7600 G. C.— How funds provided in section 7600 G. C. are to be distributed where	
high school principals and grade school principals are teachers	

COMPENSATION—Concluded.	Page
Sinking fund trustees—How expenses of said commission are to be paid where same are incurred for joint benefit of city and school district boards—Board of education not required to fix aggregate amount for certain employees of commission—Employees of school district sinking fund commission also receive compensation as employees of city sinking fund commission—	493
Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal half year—See section 3797 G. C.——————————————————————————————————	866
COMPLAINT—	
Municipal corporation—Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue———	231
CONFIRMATION (APPOINTEES)—	
Municipal corporation—How confirmation of appointments made by mayor are considered by council—Resolution must be taken by "yeas" and "nays" and affirmative vote of majority of members constituting quorum necessary to confirm—See sections 4224, 4237 and 4384 G. C.	485
CONFLICT OF STATUTES	
Mines and mining—Washrooms at coal mines for use of employees— Section 934-1 G. C. supplementary to section 934 G. C.—Penal provisions of section 976 G. C. apply to sections 934 and 974-1 G. C	415
CONGRESS—	
Ohio National Guard—When certain commissioned officers are entitled to increased pay under provisions of act of Congress (No. 210; H. R. 11927—Exception	726
CONSOLIDATION (BANKS)—  Banks and banking—Consolidation—Where banks are located in two cities in same county, boundary lines of which do not touch and where banks located in same city, passed upon————————————————————————————————————	1189
CONCTABLE	
CONSTABLE— Cannot legally charge for copies of writs which he is required to serve—	
See section 3347 G. C	1141
jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and	
guns may not legally be furnished special deputy sheriffs appointed	1083

CONSTITUTIONAL LAW—	Page
Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant dis-	
eases—Exercise of police power—Inspectors should be furnished with	1001
badges—See section 1124 G. C	1091
minate at time of final adjournment of 83rd General Assembly-Con-	
tinues until January 1, 1921	194
Constitution of Ohio—Cost of publishing proposed amendments governed by section 6251 G. C.	117
Municipal corporation—City may by its charter provisions regulate publication of ordinances authorizing bond issues and notices of bond sales—Constitutional provisions of charter cities and general statutes governing publication of ordinances and bond sale notices discussed——	655
Offices compatible—Member of General Assembly—Member of county board of education	373
Ohio Site Value Taxation League—Approval, of synopsis for initiative	3/3
petition for proposed amendments to Ohio Constitution.	516
State Board of Embalming Examiners—Citizenship requirements not necessary for applicants—Person must be able to speak and write English language	511
CONTAGIOUS DISEASES— Schools—Where board of health of general health district orders destruction of school books to prevent spread of contagious diseases— Board may restore books or compensate owners	1193
"CONTIGUOUS"—	
Banks and banking—State bank may establish branches in those cities and villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Ohio	1066
CONTINGENCIES	
Collateral inheritance tax—Where testator died prior to June 5, 1919, and left entire estate in trust during lifetime of his widow directing it	
should be distributed at her death among his then living relatives of	
certain class and in default of any such relatives then in accordance with laws of descent and distribution—Inheritance tax not applicable—	
When same is applicable	. 379
CONTRACT— Approval—	
Agreement between Adjutant General of Ohio and W. F. Brodbeck-	
St. Marys Armory	1205
Agreement between Ohio Board of Administration and Baltimore & Ohio Railroad Company, side tracks at Ohio State Brick Plant, Gobles, Ohio	872
Amended contract between Ohio Board of Administration and Balti-	
more and Ohio Railroad Company, changes in tracks, Ohio State Brick Plant, Gobles, Ohio—See opinion 1507, August 20, 1920	1182
Between board of trustees, Bowling Green State Normal School and R. J. Merriam, architect, to repair damages done by storm	1041

CONTRACT—Continued. Approval—Concluded.	Page
Between Bowling Green State Normal College and R. J. Merriam, architect for completion of teachers' training school building Between L. G. Foltz & Sons, Columbus, Ohio, and Bowling Green State Normal College for repair of certain buildings of the in-	613
stitution	932
Between Ohio Board of Administration and the Ohio Cut Stone	
Company, for stone work at new penitentiary	550
Surety Company	1082
Between the Herring-Hall-Marvin Safe Company and special committee for building of state treasurer's vaults	981
For construction of concrete boat landing at Russell's Point, Logan County, Ohio	712
With L. C. Foltz and Sons of Columbus, Ohio, for erection of power plant chimney	981
With Ralph Edgar Kinnear for construction of fish hatchery at Zoar Lock, Lawrence Township, Tuscarawas County, Ohio	1256
With the Davies-Chism & Davies Company for erection of State Armory, New Lexington, Ohio	998
With the William H. Conklin Company for installation of radiators in state treasury	1249
Elections—When injunction issued in a taxpayer's action to enjoin per-	1249
formance of contract by board of deputy state supervisors of elec- tions—Costs payable from county treasury upon allowance of county commissioners	3
Board of Education—	
In employment of teachers not limited by amount of revenue which may be anticipated—Can adopt salary budget dependent upon approval by electors of special levy—When money can be borrowed under section 5656 G. C. for discharging obligations of employment contracts	646
May contract with board of another district for admission of its pupils into one or more schools—Tuition—How fixed—When attendance and tuition determined by contract, provisions of sections 7736 and 7747 G. C. not applicable—Where amount of tuition varies or where change is desired in contract as to tuition—Where no contract as to tuition of pupils entered into, then pupil can select high school———————————————————————————————————	165
Where husband member of board votes to employ his wife—May	200
not be violation of section 12932 G. C.—Is violation of section 4757 G. C.—Equity leaves parties where it finds them	1122
CONTRACTS—	
Board of Education—Where wife of member of board appears as party to contract with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school———————————————————————————————————	1143

CONTRACTS—Continued.	Page
Books—Where publishers file copies of school books with Superintendent of Public Instruction together with published list price—Commission fixes maximum price at which books may be purchased by board of	0
education—Publishers accept price and agree to furnish books during period of five years—Such proceedings constitute contract for full	
period of five years from date of such written notice and agreement— Boards of education limited in selection of books—Exception—Duty	
of board of education before adopting books—Publishers may not refile same book within period of five years at higher maximum	
price	272
Corporations—Without authority to enter into contracts with subscribers to common stock whereby subscribers agree to first offer their shares	
to corporations at market value before selling them to others	184
Discussions of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked prom-	10.
ise of commission to repay to board initial cost of such extension	
when six per cent profit from water users thereon is made by city	1234
Inheritance tax law—Partnership—Where death of partner occurs whose partnership agreement specifically provides against dissolving of firm	
by death of partner—Succession taxable————————————————————————————————————	199
Municipal Corporations—	
Contract entered into for street improvement calling for monthly es-	
timates—Where later contractor enters into arrangement to re-	
ceive aggregate payment with interest—When city liable for interest—When same cannot be recovered back	801
When party contracts with city to furnish stipulated quantity of coal	
at specified price per ton—Discussion as to contractor's liability in case of non-performance of contract—Authority of Bureau of In-	
spection and Supervision of Public Offices in such a matter	876
Where water mains and water pipes are laid on assessment plan-	
Without authority to contract to reimburse land owners to be assessed when houses built on lands	1159
Mutual protective associations—Not empowered to insure property gen-	
erally—May insure property authorized—Articles of incorporation must provide for enforcement of any contract entered into whereby	
members agree to be assessed specifically for incidental purposes and	
for payment of losses which occur to members	1013
Roads and Highways—	
Claims for material furnished state—Paid in part without interest.	458
Discussion as to authority of State Highway Commissioner to use equipment of a contractor who has been removed from state	
work—Where General Assembly releases contractor from liability	
for failure to complete road contract—Not authorized to pay con-	
tractor rent for use of equipment to complete contract—Bentz	1040
case	1243
Mechanics' liens—Duty of State Highway Commissioner when liens properly filed against road contractors—Sections 1208 and 8324	
G. C. construed—Not applicable to contracts entered into prior	
to Busby-Fouts law (108 O. L. 478)	344
Special case in which township trustees without authority to enter-	
into contract for road construction work	631

CONTRACT—Concluded. Roads and Highways—Concluded.	Page
State Highway Commissioner—Not his duty to withhold estimates	
prior to final estimate for purposes of claim for damages by	
third party on account of negligence of a contractor on state highway improvement	28
Substitution of concrete pavement for gravel side drive on main mar-	20
ket road improvement—How to proceed	983
When county not liable for items representing balance of contract price and value of "extra work"—No authority to issue bonds to reimburse contracts for losses due to increase of freight rates by	44.0
When funds accruing from levy under section 6926 G. C. are subject	418
to use by county commissioners for payments authorized by sec-	
tion 1208-5 G. C. to make reimbursements of road contractors	941
Where contract under state aid improvement signed by State Highway Commissioner—Fundamental changes in plans of construction required by physical conditions found to exist in connection with contemplated work—Contractor not at fault—May treat contract	
as not having been entered into	1094
Schools—	
Person employed as teacher under one contract and under another contract employed as school driver—Contractual rights under	
each contract discussed—How board of education can dismiss	
teacher	279
To dissolve contract between teacher and board of education by pay-	•
ment of sum of money illegal—Such contracts dissolved by resignation assignment of the course	764
nation, expire, or are terminated for cause Taxes and taxation—When interest of vendor in contract for sale of land,	704
representing deferred installments of purchase money is taxable as a	
credit	546
CONTROLLING BOARD—	
Its authority as provided in House Bill 536 (108 O. L. 736) interpreted—	
Where in conflict with classification and rules of State Civil Service Commission as provided in section 9 of same act	488
CONVENTION—	
Board of Health—Where health commissioner attends convention of American Health Association at New Orleans—No statutory author-	
ity to pay expenses from public funds	156
CORPORATIONS—	
Banks and Banking—	
Consolidation—Where banks are located in two cities in same county,	
boundary lines of which do not touch and where banks located	
in same city, passed upon	1189
<ul> <li>Superintendent of Banks may require deposit of banking corporation whose articles of incorporation confer upon it trust powers</li> </ul>	124
When bank required to discontinue use of word "trust" under new	127
banking act	1223
When obligation of The Citizens Banking Company of Norwalk to	
make annual reports to Tax Commission of Ohio and pay annual franchise tax as an Ohio corporation, terminated—Converted into	
national hank	1185

Page	CORPORATIONS—Concluded.  Domestic corporations—Not excused from filing reports with Tax Commission on account of having reorganized under section 8528-5 G. C. of non-par value stock act—How franchise taxes of non-par value stock
594	act are computed—Section 8728-11 G. C. controls  Inheritance tax law—Succession to stock in corporation consolidated under
952	laws of this and other states—Principal place of business in another state—How jurisdiction determined and tax computed——————
1083	Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Officer, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————
1012	Mutual protective associations—Not empowered to insure property generally—May insure property authorized—Articles of incorporation must provide for enforcement of any contract entered into whereby members agree to be assessed specifically for incidental purposes and
1013	for payment of losses which occur to membersNon-par stock act—The words "said capital" used in section 8728-6 G. C.
608	construed
227	Receiver—When required to file return of personal property for taxation— Day preceding second Monday of April—Section 5372-1 G. C. construed
	Taxes and Taxation—
403	Credits of corporations are to be arrived at for taxation purposes in same way as are credits of natural person, debts being deducted therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company
632	How property is to be listed for taxation when merchant or manu- facturer who has been in business between first day of January and second Monday of April
375	Section 5387 G. C. does not require listing for taxation—Corporations required to make report covering such part of tax year as remains between time of commencing business and next succeeding day preceding second Monday of April—Corporations required to make tax returns as of first day of January————————————————————————————————————
109	Time for listing personal property of corporations—The words "as of the first day of January" in section 5404-1 G. C. construed
197	Where partnership owns stock of merchandise on first day of Jan- uary and on ninth day of January sells stock to incorporated com- pany—Who makes return for taxation and as of what date
1161	Tax listing day—Where corporation acts as agent for another corporation—Where corporation acts as agent of individual—Where individual is agent of corporation————————————————————————————————————
184	Without authority to enter into contracts with subscribers to common stock whereby subscribers agree to first offer their shares to corporations at market value before selling them to others

CORPORATIONS (FOREIGN)—	Page
Fees to be paid Secretary of State under sections 180 and 8728-11 G. C. where authorized capital stock composed of par value preferred and non-par value common shares—Not less than \$15.00 nor more than	
\$50.00	886
Inheritance tax law—Stock in foreign corporation belonging to estate of deceased resident of this state subject to said tax—When set-off allowed	698
COSTS—	
Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C Clerk of courts—Fees in criminal cases in common pleas court—Fees in	413
like cases in court of appeals	704
Constable—Cannot legally charge for copies of writs which he is required to serve—See section 3347 G. C.	1141
Constitution of Ohio—Cost of publishing proposed amendments governed by section 6251 G. C	117
County Memorial Association—Costs of trustees in giving bonds—Not such "necessary expenses" to be repaid from funds raised by bond	
issue under section 3061 G. C	11
Court stenographer—Cannot charge for services rendered to court for preparation of preliminary opinion	235
Ditches—New ditch code (108 O. L. 926)—Per diem of county commis-	
sioners for services on ditch work is part of cost to be assessed against benefited lands—Paid out of general ditch improvement fund	1103
Elections—When injunction issued in a taxpayer's action to enjoin per- formance of contract by board of deputy state supervisors of elections —Costs payable from county treasury upon allowance of county com-	
missioners	3
Lima criminal court—Section 14740-28 G. C. fixes fees of such court but does not provide for their taxation as costs	844
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and	
guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations	1083
but recognizances forfeited and collected	142
does not fix costs in criminal cases—By reference, costs same as allowed to mayors and justices of peace in such cases	754
Ohio State Reformatory—Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid in each case by state under section 13722 G. C. et seg	1199

COSTS—Concluded.	Page
Probate Court—	
Lunacy Proceedings—	
Affidavit filed—Person discharged—Fee taxable against person discharged under section 1602 G. C., 108 O. L. 1203—No provision under section 1981 G. C. for payment of expenses of suitable person other than sheriff in making arrest—Authority to pay certain expenses of sheriff in making arrests or serving warrants provided for in section 1954 G. C. relating to lunacy cases is provided in section 1981 G. C	723 720
Probate Court—Power to issue executions on its judgments	700
"COST PLUS"—	
Roads and highways—State Highway Commissioner may construct and	
improve main market roads by force account—Section 1231 G. C. does not authorize "cost plus" contracts—Where roads improved or constructed by force account ten per cent of cost assessable against abutting real estate—Cannot divide work so part with co-operation of county, township or village and remainder without co-operation——	305
COUNCIL—	
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
Lorain criminal court—City council not authorized to create or establish position of clerk in said court	1133
Municipal Corporation—  City auditor and duties of clerk of waterworks merged under section  4276 G. C.—Salary cannot be paid in whole or in part from waterworks funds	463
How confirmation of appointments made by mayor are considered by council—Resolution must be taken by "yeas" and "nays" and affirmative vote of majority of members constituting quorum	•
necessary to confirm—See sections 4224, 4237 and 4384 G. C.——Streets and alleys—Change of street grade petitioned for by majority of property owners—Previously laid water mains lowered—	485
Cost assessable against lots and lands affected  Ten per cent penalty in section 3905 G. C. applicable only to delin-	869
quent installment of assessments————————————————————————————————————	314
relative to time for payment of water bills	65

COUNCIL—Concluded.	Page
Municipal Corporations—	
Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and	
alleys in each particular case	782
missioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable————— Where water mains and water pipes are laid on assessment plan— Without authority to applicable and assessment plan—	482
Without authority to contract to reimburse land owners to be assessed when houses built on lands	1159
Board may restore books or compensate owners.	1193
COUNCIL (CITY)—  Mandamus—When writ may issue—Such remedy is proper to enforce performance by municipal council of ministerial duties but not legislative duties—City of Alliance—Where bond issue voted by electors for municipal gas plant—Council fails to pass ordinance to issue bonds—Municipal corporation—City engineer employed on per diem basis—When surveys for proposed waterworks extension can be paid from appropriation for city engineer———————————————————————————————————	292 672
COUNCIL (VILLAGES)—  Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal half year—See section 3797 G. C.——————————————————————————————————	
COUNTY AGRICULTURAL SOCIETY—  Board of Agriculture—County agricultural societies—When board may withhold certificate for per capita tax from county society—Section 9884 G. C. as to notice to secretary of Board of Agriculture construed—Section 9884 4 G. C. as to disbursing of funds construed—When election of directors of county society must be held—Section 14571 G. C. inoperative————————————————————————————————————	
COUNTY AUDITOR— Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	

COUNTY AUDITOR—Continued.	Page
Board of Agriculture—County agricultural societies—When board may withhold certificate for per capita tax from county society—Section 9884 G. C. as to notice to secretary of Board of Agriculture construed—Section 9884-4 G. C. as to disbursing of funds construed—	
When election of directors of county society must be held—Section	
Board of County Visitors—The phrase "in any year" used in section 2973 G. C. construed—Actual expenses incurred not to exceed one hundred	61
dollars in any year to be expended from May 1st to May 1st or during official year	1041
Board of Education—Can not legally transfer funds from its treasury to library fund	544
Cigarette license law—No refunder should be made to cover period of less	•
than one-fifth of year	670
Collateral Inheritance Tax—	
Bequest to public hospital not subject to said tax	383
Where testatrix died in 1915—Sale of real estate did not take place until after repeal of said law—Collateral inheritance statutes ap-	
plicable—Tax determined in this particular case	219
Where testator died prior to June 5, 1919, and left entire estate in trust during lifetime of his widow directing it should be distributed at her death among his then living relatives of certain class and in default of any such relatives then in accordance with	
laws of descent and distribution—Inheritance tax not applicable— When same is applicable————————————————————————————————————	379
Common pleas court—Deputy clerk—Section 2871 G. C. governs appoint-	3/9
ment—Certificate of appointment filed with county auditor	360
County Board of Education—Members of newly created district board shall be appointed by county board and shall hold office until successors legally elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who entitled to vote at such election—How school funds distributed to new district	452
County Soldiers' Relief Commission—May purchase land for burial of	432
soldiers under sections 2943 et seq. G. C	.1136
Ditches—Improvement made under former section 6603 et seq., G. C.— Cost certified to county auditor—Payable in two installments as set	
out in section 2653 G. C.	1174
Dog registration law—Dog taken from one county to another for training purposes required to be registered—Kennel license not required unless	
party professionally engaged in business of breeding dogs for hunting or for sale	503
Inheritance Tax Law—	500
Bequest to bishop of Catholic diocese for education of candidates for priesthood subject to tax—When bequest to church auxilliary society subject to tax—Bequest to religious order for relief of poor exempt from tax—Bequest for masses for repose of testa-	
tor's soul subject to tax	388
Bequest to church for general purposes is taxableBequest to trustees for founding or aiding an industrial school to be open to all on same terms and not operated for profit is exempt	640
from said tax	1233

Page	COUNTY AUDITOR—Continued. Inheritance Tax Law—Continued.
	Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name
473 939	of decedent and one or more other persons in Ohio bank  Foreign executor has right to marshal assets of estate so as to appropriate assets in Ohio to payment of general legacies in such a way as to produce smallest possible tax in this state—Minority rule also discussed
909	Funds set aside under will of George H. Marsh, Van Wert County, Ohio, in trust for Marsh foundation, not subject to said tax—
1048 988	Purpose of institution of public charitable nature————————————————————————————————————
834	tion to be made for inheritance tax purposes from value of estate which she thus takes under will on account of dower interest of which she has thus barred herself
1044	Opinion No. 1556, dated September 10, 1920, supplemental as to dower rights and homestead rights for purpose of inheritance taxPartnership—Where death of partner occurs whose partnership agreement specifically provides against dissolving of firm by death of
199	partner—Succession taxable
592	Payment of said tax on April 30, 1920, is made four full months prior to expiration of year after accrual of tax on August 31, 1919—Discount should be 4 per cent
650	Probate court has inherent power to modify or vacate an order determining said tax at term at which such order was entered—Also has power to correct entry of order determining tax—How order determining tax can be modified or vacated after term at which order made and entered
1229	Property transferred inter vivos in contemplation of death is to be appraised for said tax purposes as of date of death of decedent— When inchoate dower right extinguished by merger
	Question as to whether debts apportioned as on personalty only or should entire estate be considered irrespective of whether it consists of personalty or realty—Method of apportionment when part of indebtedness secured by mortgage on New York real estate—
203	Safety deposit box—Where leased in joint names of deceased husband and surviving wife—Packages found marked with name of corporation—How examination of box should proceed
952	Succession to stock in corporation consolidated under laws of this and other states—Principal place of business in another state—How jurisdiction determined and tax computed————————————————————————————————————
698	Stock in foreign corporation belonging to estate of deceased resident of this state subject to said tax—When set-off allowed

COUNTY AUDITOR—Continued.	Page
Inheritance Tax Law-Concluded.	
Successions to grandchildren born prior to death of testator take place immediately on such death and amount to vested remainders so that tax is immediately due and payable—Grandchild entitled to exemption—Remainder in land devised to two childless sons vested immediately at death of testator in his residuary devises—Life estates given respectively to consorts of children of decedent are wholly contingent—When and how tax determined for above cases———————————————————————————————————	660
Successions—Where boy and girl taken into home of aunt and uncle and remain during entire childhood—When entitled to exemption under certain statement of facts	1155
What allowance or deduction widow entitled to receive by way of value of her dower where she succeeds to land by inheritance on death of husband, no children—Provision for year's support and homestead rights are in same class with dower	961
Where T. died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A. tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A. which services were fairly worth \$1,000—Also another case in which inadequacy of consideration determined for purpose of inheritance tax	737
Where testator devised his property to widow for life with power to invade principal and consume such part thereof as she desires, directing that unconsumed balance remaining at her death pass to his children in equal shares—How tax determined	933
Where there is a devise to A. for life and at his death to heirs of his body section 5343 G. C. requires that contingent remainders be valued on hypothesis that it will become vested in single heir to H's body as remotely related as possible to testator	970
Words "brother" and "sister" in paragraph 3 of section 5334 G. C. include half-brothers and half-sisters	177
Municipal corporation—Ten per cent penalty in section 3905 G. C. applicable only to delinquent installment of assessments	314
Municipal corporations—Boundaries for tax levying purposes determined as of first Monday of June—Changes of boundaries thereafter made by annexation do not affect tax levies for succeeding year	1003
New Ditch Code—  Compensation of county commissioners—How paid—Treated as part of cost of improvement	172
Services of county surveyor and such employees as chainmen, axemen and rodmen are not to be calculated on fee basis—Salary and compensation how assessed—County auditor not entitled to fees under New Ditch Code—Exception————————————————————————————————————	103
()ffices compatible—Township trustee—Deputy real estate assessor	1165
Offices incompatible—County auditor—Clerk of board of deputy state supervisors of elections————————————————————————————————————	1280

COUNTY AUDITOR—Continued.	Page
Probate court—Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and	-
feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers	
referred to in section 5348-10 G. C. (108 O. L. 1203) construed—	
Phrases in sections 1602 and 1982 G. C. as to "persons legally respon-	
sible for his care and support" construed	728
Reappraisement of real estate-Expenses, how defrayed-When official	
determination of reappraisement shall be made—May initiate work one year and make returns on July 1st in succeeding year	253
Roads and Highways—	
County auditors not entitled to fees for county road assessments—	
County treasurers are entitled to such fees-How computed and	
paid	22
Levy under section 1222 G. C. (108 O. L. 494) of less than full one	
and one-half mills or of full one and one-half mills is subject to extent of one-half mill thereof to limitation upon combined	
maximum tax rate	362
Semi-annual apportionment of funds—Shall retain one-half amount of	002
estimates for health purposes apportioned to each township and	
municipality	252
Schools—Taxes and taxation—Effect of vote under section 5649-5a G. C.	
merely authorizes making of additional levies subject to fifteen mill	
limitation imposed by section 5649-5b G. C.—Where levying authori-	
ties fail to make levy-No authority to make such levy in any year	0.40
after expiration of period of time covered by vote	349
Taxes and Taxation—	
Failure of auditor of state formally to certify one mill levy for school	
purposes to be retained in county under section 7575 G. C. among "state taxes"—Said refusal does not justify county auditor in	
refusing to extend levy on tax duplicate of county	709
Limitation in section 12075 G. C. does not apply to refunders under	, 0,
section 2589 G. C.—Where buildings removed ten years ago are	
carried on tax duplicate—County auditor may correct error under	
section 2588 G. C.—Refunder under section 2589 G. C. for five	
years next prior to discovery of mistake by auditor	772
Notice and opportunity to be heard required by section 5401 G. C.	
must be given by county auditor in proceeding either under sec-	
tion 5398 or section 5399 G. C. to place omitted property on	
duplicate	831
Publication of delinquent tax list-Section 5704 and 5710 G. C. con-	
strued	558
Section 5387 G. C. does not require listing for taxation—Corporations	
required to make report covering such part of tax year as remains	
between time of commencing business and next succeeding day	
preceding second Monday of April—Corporations required to	277
make tax returns as of first day of January	375
When commissioners may lawfully extend time for payment of	
taxes—When penalty on delinquent real estate taxes does attach—	
When penalty for collection of delinquent taxes both real and personal attaches—See opinion No. 1855, February 11, 1921	1269
personal attaches—See opinion 140, 1000, replically 11, 1721====	1200

COUNTY AUDITOR—Concluded.	Page
Taxes and Taxation—Concluded.	
Where note secured by mortgage was collected shortly before tax listing day—Money converted into liberty bonds immediately prior to tax listing day—Securities taxable—Section 5376 G. C. construed	119
Workmen's Compensation Act—Section 1465-61 G. C. construed—Persons	
in service of county or township who are required to be elected are "officials"—Every other person "employee"	59
COUNTY BOARD OF EDUCATION—	
County school district redistricted—Date effective—When presidents of boards of education may elect district superintendent in new district—When district superintendent not qualified—When majority of presidents of boards of education may call meeting	816
Dog registration act—Under section 5653 G. C. county commissioners required to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no society for prevention of cruelty to children and animals—County commissioners have no authority over funds transferred—How said fund can be expended by county board of education—Without authority to transfer any portion of county board of education fund to any other fund——	366
Members of newly created district board shall be appointed by county board and shall hold office until successors legally elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who entitled to vote at such election—How school funds distributed to new district———————————————————————————————————	452
Offices compatible—Member of General Assembly—Member of county board of education————————————————————————————————————	373
Schools—Superintendent of a supervision district (4740 G. C. district) may serve upon board of county school examiners as teacher member.  Transfer of territory—From one school district to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G.  C.—Transfer of territory under section 4692 G. C. requires no war-	747
ranty deed-Title automatically passes upon completion of transfer-	67
Where rural district becomes village district—When member of county board disqualified by reason of incorporation of village	358
COUNTY BOARD OF SCHOOL EXAMINERS— Schools—Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate————————————————————————————————————	567
COUNTY CHARGE—	
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary———	861

COUNTY COMMISSIONERS—	Page
Antitoxin-Free distribution for treatment of diphtheria-Section 1261-29	
G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C	823
Approval, form of lease to be used in connection with the matter of turn-	
ing over to county commissioners surplus automobiles, motor trucks	<b>500</b>
and equipment received from federal government	532
Assessments—County sewers—Only limitation of power of such assess-	
ments is that provided in section 6602-8 G. C.—In accordance with special benefits conferred.	1025
Automobile license tax—Section 6290 G. C. construed—Moneys coming	1023
into county treasury are to be distributed only at regular semi-annual	
tax distribution periods—Exception, advance drafts possible under	
section 2692 G. C.—Monies may be expended only after appropriation	
by councils and county commissioners in accordance with sections	
3797 and 5649-3d G. C	1129
Blind relief-Residential qualifications-Infirm blind-Where applicant	
moved from one county to another	965
Board of County Visitors—The phrase "in any year" used in section 2973	
G. C. construed—Actual expenses incurred not to exceed one hundred	
dollars in any year to be expended from May 1st to May 1st or during	1044
official year	1041
Bridges—City without authority to make assessment against county on	
account of paving by city a bridge floor, although county commissioners may be under duty of keeping bridge in repair, when it ap-	
pears county not owner of land abutting on or adjacent to bridge	793
Bridges and culverts—Duty of county commissioners to make repairs in	770
such case—Specific case————————————————————————————————————	1075
County hospital-Board of trustees, how first and subsequently appoint-	
ed-Who comprises such board-No compensation	220
County infirmary—Under provisions of section 2541 G. C. no insane per-	
son may be received at any county infirmary-Said section not im-	
pliedly repealed—Discussion as to when person having some property	
may be admitted or refused admission to county infirmary	861
County Memorial Hospital—Must be erected under county hospital	770
statutes—Section 3127 G. C. et seq	778
soldiers under sections 2943 et seq. G. C.	1136
**County surveyor—Arbitrator under section 6563-27 G. C.—Account to	1150
county for fees received	295
County treasurer—Re-elected—Resigns before expiration of first term—	
Tenure of office of appointee—When successor elected	270
District Tuberculosis Hospital—County commissioners without authority	
to borrow money or issue bonds for purpose of replenishing mainten-	
ance fund for said hospital	854
Ditches—	
New ditch code—Section 6495 G. C. (108 O. L. 926) applies to joint	
county improvements as well as to single county improvements—	700
Notice provided by said section	790
for services on ditch work is part of cost to be assessed against	
benefited lands—Paid out of general ditch improvement fund	1103
"Pending proceeding"—Improvement in more than one county—More	-100
than two hundred freeholders affected—Service of notice—How	
made—Section 6449 G. C. applicable	211

COUNTY COMMISSIONERS—Continued.	Page
Dog registration act—Under section 5653 G. C. county commissioners required to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no society for prevention of cruelty to children and animals—County commissioners have no authority over funds transferred—How said fund can be expended by county board of education—Without authority to transfer	200
any portion of county board of education fund to any other fund  Elections—When injunction issued in a taxpayer's action to enjoin per- formance of contract by board of deputy state supervisors of elec- tions—Costs payable from county treasury upon allowance of county	366
Commissioners	3 802
Municipal court of Alliance—Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant proves insolvent—Under section 3016 G. C. no costs payable to judge from county treasury in felonies where defendant is convicted—Also same rule where there is no conviction but recognizances forfeited and collected—	142
Municipal court of Dayton—Clerk of said court not entitled to be paid any part of his salary from county—Salary illegally paid recoverable——New Ditch Code—Compensation of county commissioners—How paid—	73
Treated as part of cost of improvement	172
home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio Commission for Blind————————————————————————————————————	1033
Outside relief—Permanent partial outside relief to indigent persons should be afforded by township or city rather than by county—Exception—See section 3476 G. C. (108 O. L. 272)	1177
Plats—Section 6886 G. C. not applicable to platting of lands—Approval of county commissioners to recording of plats of lands outside of municipal corporations not required————————————————————————————————————	566
Reappraisement of real estate—Expenses how defrayed—When official determination of reappraisement shall be made—May initiate work	
one year and make returns on July 1st in succeeding year  Road maps—Duty of county surveyor to prepare same—Time as to when maps are to be completed, directory	253 972
Roads and Highways—  Automobile license law—Money accruing to county treasury under section 6309-2 (108 O. L. 1083) may not be turned over to town-	
ship trustees for use by latter in road maintenance and repair  Bonds issued under provisions of section 1223 G. C.—Section amended increasing authorized maximum interest rate on bonds—Old section applicable to pending proceedings provided interest rate not increased, otherwise proceedings must be commenced anew—Sale of bonds under section 1223 G. C. governed by section 2294 G. C.—How advertisement can be made where two issues necessary under section 1223 G. C.—Defective advertisement of above bond issue does not have effect of invalidating valid steps before	993
advertising begun	595

COUNTY COMMISSIONERS—Continued.	Page
Roads and Highways—Continued.	
Claims for material furnished state—Paid in part without interest	458
Counties are authorized to co-operate with state in maintenance and	
repair work upon "state roads" as defined in sections 1224 and	
7464 G. C.—Applicable to inter-county highways or main market	
roads constructed or taken over by state for maintenance—Levy	
under sections 6956-1 and 6956-1a G. C. not authorized for said	
purpose	598
County commissioners not authorized to procure insurance on auto-	
mobile trucks turned over to state by federal government	341
· County commissioners authorized to purchase site with building for	
storing of machinery, tools, etc., owned by county	1020
Improvement abandoned—Proceeds of bond issue may not be used	
for other improvements-Must be transferred to sinking fund-	
May be used to purchase new issue of county road bonds	910
Levy under section 1222 G. C. (108 O. L. 494) of less than full one	
and one-half mills or of full one and one-half mills is subject to	
extent of one-half mill thereof to limitation upon combined	
maximum tax rate	<b>3</b> 62
Road improvement commission may not delegate to improvement	
association authority to employ surveyor-No advance funds for	
disbursement-What funds are not to be counted as part of ten	
per cent contribution mentioned in section 6886-1 G. C.—County	
surveyor not entitled to retain fees paid him out of funds on im-	4
provements made in accordance with section 6886-1 et seq. G. C	534
Section 6926-2 G. C. (108 O. L. 501) construed—Notice of election	
once a week for two weeks in each of two newspapers is suf-	
ficient	417
State aid improvements—County commissioners without authority to	
extend assessment zone into adjoining county	27
Subject to consent of municipality, township trustees may enter into	
an agreement with county commissioners for improvement of city	
or village streets lying along line of inter-county highways and	
county roads—May use funds arising from levy under section	
3298-15d G. C.	
Substitution of concrete pavement for gravel side drive on main	
market road improvement—How to proceed—————————When county commissioners are without authority to reduce road	
assessments made in accordance with section 1214 G. C	
When county commissioners may abandon road improvement after	
bonds issued—How reimbursement of installments of assessment	
are to be made in event of discontinuance of said road improve-	
ment	428
When funds accruing from levy under section 6926 G. C. are subject	
to use by county commissioners for payments authorized by sec-	
tion 1208-5 G. C. to make reimbursements of road contractors	
When levies under section 6926 G. C. may be used in state aid im-	
provements—How qualified	
When proceeds of levy authorized by section 6926 G. C. may be	
directly expended by county commissioners in improvement of	
village street—Second conclusion in opinion No. 1182, dated April	
27 1920 revised	Q11

COUNTY COMMISSIONERS—Concluded. Roads and Highways—Concluded.	Page
When proceeds of tax levy authorized by section 6929 G. C. may be expended by county commissioners—May not be expended in improvement of village street lying on line of inter-county highway	497
Where contract under state aid improvement signed by State Highway Commissioner—Fundamental changes in plans of construction required by physical conditions found to exist in connection with contemplated work—Contractor not at fault—May treat con-	.,,
tract as not having been entered into Where county commissioners grant position for road improvement under section 6906 G. C.—Commissioners not authorized to enter into arrangement with township trustees for latter to do import-	1094
ant work by force account	968
case—Whether petition contains number of signers mentioned in sections 6907 to 6909 G. C. has become immaterial————————————————————————————————————	1149 918
Sheriff— Expense account—Words "such statement shall show the number of the case and the court in which the service was rendered and the	
railroad point from which a livery rig was used" construed in section 2997 G. C., 108 O. L. 1218	605
witnessesSoldiers' Relief Commission—Divorced woman is not a "widow" of a soldier within meaning of said actTaxes and Taxation—	1061 725
Estimate in section 6956-1 G. C. (108 O. L. 503) is that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C. an item for construction of new bridges	736
Limitation in section 12075 G. C. does not apply to refunders under section 2589 G. C.—Where buildings removed ten years ago are carried on tax duplicate—County auditor may correct error under section 2588 G. C.—Refunder under section 2589 G. C. for five	
years next prior to discovery of mistake by auditor When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—When penalty for collection of delinquent taxes both real and	772
personal attaches—See opinion No. 1855, February 11, 1921  COUNTY FARM BUREAU— Agriculture—	1269
Where county farm bureau purchases agricultural seeds for farmers— Statutes governing such transaction when two county bureaus involved	150

COUNTY FARM BUREAU—Concluded.	Page
Agriculture—Concluded.  Word "person" used in section 5805-1 G. C. defined—"Seed merchant" used in section 5805-6 G. C. construed—Where association purchases and sells agriculture seeds to its members, subsection B, section 5805-6 G. C. applicable————————————————————————————————————	154
section 5805-0 G. C. applicable	134
COUNTY HOME—	
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary———————————————————————————————————	861
Ohio Commission for Blind—Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio Commission for Blind————————————————————————————————————	1033
Outside relief—Permanent partial outside relief to indigent persons should	1000
be afforded by township or city rather than by county—Exception—See section 3476 G. C. (108 O. L. 272)	1177
COUNTY HOSPITAL— Board of trustees, how first and subsequently appointed—Who comprises such board—No compensation————————————————————————————————————	220
COUNTY INFIRMARY— See COUNTY HOME—	
COUNTY MEMORIAL ASSOCIATION— Costs of trustees in giving bonds—Not such "necessary expenses" to be repaid from funds raised by bond issue under section 3061 G. C	11
COUNTY MEMORIAL HOSPITAL— Must be erected under county hospital statutes—Section 3127 G. C. et seq.	778
COUNTY OFFICERS—	
Workmen's Compensation Act—Section 1465-61 G. C. construed—Persons in service of county or township who are required to be elected are "officials"—Every other person "employee"	59
COUNTY SEWERS—	
Assessments—County sewers—Only limitation of power of such assessments is that provided in section 6602-8 G. C.—In accordance with special benefits conferred	1025
COLUMN COLDIERC DELICE COMMISSION	
COUNTY SOLDIERS' RELIEF COMMISSION—  May purchase land for burial of soldiers under section 2943 et seq. G. C COUNTY SURVEYOR—	1136
Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how made—	
Prosecutions under section 13421-11 and 13421-22 G. C.	335
Arbitrator under section 6563-27 G. C.—Account to county for fees received	295

COUNTY SURVEYOR—Concluded.	Page
Compensation of assistants and deputies for services in making plans and surveys for proposed state highway improvement paid from county	
surveyor's salary fund-How county reimbursed-Compensation for	
services in ditch improvement, paid out of surveyor's salary fund—How county reimbursed	943
Ditches—"Pending proceeding"—Improvement in more than one county—	
More than two hundred freeholders affected—Service of notice—How made—Section 6449 G. C. applicable	211
New Ditch Code— Compensation of county commissioners—How paid—Treated as part	
of cost of improvement	172
Services of county surveyor and such employees as chainmen, axemen	
and rodmen are not to be calculated on fee basis—Salary and com-	
pensation how assessed—County auditor not entitled to fees under  New Ditch Code—Exception————————————————————————————————————	103
Road maps—Duty of county surveyor to prepare same—Time as to when	
maps are to be completed, directory	972
Roads and Highways-	
County auditors not entitled to fees for county road assessments—	
County treasurers are entitled to such fees—How computed and	22
Deputy county surveyors not entitled to reimbursement for expenses	
in attending meeting of county surveyors called by State High-	
way Commissioner	411
Road improvement commission may not delegate to improvement as-	
sociation authority to employ surveyor—No advance funds for disbursement—What funds are not to be counted as part of ten	
per cent contribution mentioned in section 6886-1 G. C.—County	
surveyor not entitled to retain fees paid him out of funds on	
improvements made in accordance with section 6886-1 et seq. G. C.	
What roads are to be considered in calculating salary of county surveyor under section 7181 G. C.—Public ways in municipal corpora-	
tions not included in mileage calculation	
Salary—How reimbursed by state where surveyor has charge of high-	
ways, bridges and culverts of his county under control of state	
Taxes and taxation—Estimate in section 6956-1 G. C. (108 O. L. 503) is	
that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C.	
an item for construction of new bridges	
Township treasurers—When entitled to fees for road improvements—	
Not entitled to fees on moneys paid over in redemption of bonds-	
Duty of county surveyor to estimate fees and include same in cost of	
improvement—Limitation of fees	. 53
COUNTY TREASURER—	
Board of Agriculture—County agricultural societies—When board may	
withhold certificate for per capita tax from county society-Section	
9884 G. C. as to notice to Secretary of Board of Agriculture construed	
—Section 9884-4 G. C. as to disbursing of funds construed—When election of directors of county society must be held—Section 14571	
G. C. inoperative	

COUNTY TREASURER—Concluded.	Page
Roads and highways-County auditors not entitled to fees for county	
road assessments—County treasurers are entitled to such fees—How	
computed and paid	22
Re-elected—Resigns before expiration of first term—Tenure of office of	
appointee-When successor elected	270
Taxes and Taxation—	
When commissioners may lawfully extend time for payment of	
taxes—When penalty on delinquent real estate taxes does attach—	
When penalty for collection of delinquent taxes both real and per-	
sonal attaches—See opinion No. 1855, February 11, 1921	1269
Where suit brought to enjoin collection of an alleged illegal tax—	1207
County treasurer collects and distributes same before suit de-	
termined—Such taxes are not in possession of collecting officer	
and cannot be refunded—When action must be brought—To sus-	
tain action payment must be involuntary—Taxes collected and	
distributed should be applied to purposes for which levy was	=00
made, notwithstanding levy illegally made	523
COUNTY TREASURY—	
Automobile license tax—Section 6290 G. C. construed—Moneys coming	
into county treasury are to be distributed only at regular semi-annual	
tax distribution periods-Exception, advance drafts possible under	
section 2692 G. CMoneys may be expended only after appropria-	
tion by councils and county commissioners in accordance with sections	
3797 and 5649-3d G. C	1129
Elections—When injunction issued in a taxpayer's action to enjoin per-	
formance of contract by board of deputy state supervisors of elections	
-Costs payable from county treasury upon allowance of county com-	
missioners	3
Municipal corporations—Mayor or chief of police of a city may not legally	
retain fees in state cases under provisions of section 4270 G. C. (108	
O. L. 1203)—Said fees to be paid into municipal treasury—Exception	735
Municipal court of Alliance-Judge not entitled to allowance by county	
commissioners in place of fees in felonies where state fails or in mis-	
demeanors where defendant proves insolvent-Under section 3016	
G. C. no costs payable to judge from county treasury in felonies	
where defendant is convicted—Also same rule where there is no con-	
viction but recognizances forfeited and collected	142
Municipal court of Dayton—Clerk of said court not entitled to be paid	
any part of his salary from county—Salary illegally paid recoverable	73
any part of his saidly from county balary inegary part recoverable	,,
COUNTY TUBERCULOSIS HOSPITAL—	
Where county disposes of its interest in district hospital—When proceeds	
derived from such sale can be used to erect and maintain county tuber-	
culosis hospital—Sections 3141-1, 3141-2 and 3148·G. C. construed——	602
cuiosis nospital—sections 5141-1, 5141-2 and 5140 G. C. constitued	002
COLUMN OF ADDRAIG	
COURT OF APPEALS—	
Clerk of courts—Fees in criminal cases in common pleas court—Fees in	MO 4
like cases in court of appeals	704
COLUMN CHINACON L DIATR	
COURT STENOGRAPHER—	
May legally serve as stenographer for prosecuting attorney—Qualification	
—Compensation	205

1375

COURT STENOGRAPHER—Concluded.  Cannot charge for services rendered to court for preparation of preliminary opinion—————————————————————————————————	Page 235
CREDITS—  Taxes and taxation—When interest of vendor in contract for sale of land, representing deferred installments of purchase money is taxable as a credit	546
CREDITS (CORPORATIONS)—  Taxes and taxation—Credits of corporations are to be arrived at for taxation purposes in same way as are credits of natural person, debts being deducted therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company————————————————————————————————————	403
CRIMES AND OFFENSES—  See also FELONIES AND MISDEMEANORS—  Board of Agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or attorney general—Such officer not liable to prosecution under penalties imposed in section 1454 C. C. (108 O. L. 577)	94
imposed in section 1454 G. C. (108 O. L. 577)  Ohio Reformatory for Women—Commitments under section 13031-17 (a) G. C. are felonies—Said section consistent with section 2148-9 G. C.— Commitments under section 13031-17 (b) G. C. are misdemeanors— Exception to general rule stated by section 2148-9 G. C.——— Ohio State Reformatory—Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid	1145
in each case by state under section 13722 G. C. et seq  CRIMINAL COURT (LIMA)—  Lima criminal court—Section 14740-28 G. C. fixes fees of such court but does not provide for their taxation as costs	1199 844
CRIMINAL COURT (LORAIN)—  Lorain Criminal Court—City council not authorized to create or establish position of clerk in said court————————————————————————————————————	1133
CRIMINAL DOCKET—  Mayors—Cities and villages—Criminal docket—May retain fines to pur- chase same	1218
CRIMINAL LAW— Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how made—Prosecutions under sections 13421-11 and 13421-22 G. C.—————Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-	335 - 413
14 G. C.——————————————————————————————————	94

CRIM.	INAL LAW—Concluded.	Page
CI	erk of courts—Fees in criminal cases in common pleas court—Fees in like cases in court of appeals	704
	ines and mining—Washrooms at coal mines for use of employees— Section 934-1 G. C. supplementary to section 934 G. C.—Penal pro- visions of section 976 G. C. apply to sections 934 and 974-1 G. C	415
M	unicipal corporation—Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue————	
M	unicipal Court of Portsmouth—Section 1579-463 G. C. (108 O. L. 462) does not fix costs in criminal cases—By reference, costs same as allowed to mayors and justices of peace in such cases—	754
, Ol	hio Reformatory for Women—Commitment under section 13031-17 (a) G. C. are felonies—Said section consistent with section 2148-9 G. C.— Commitments under section 13031-17 (b) G. C. are misdemeanors—	734
O	Exception to general rule stated by section 2148-9 G. Chio State Reformatory—Where person convicted on two separate in-	1145
	dictments charging separate offenses—Sentenced on each—Costs paid in each case by state under section 13722 G. C. et seq	1199
; R	oads and highways—Special case in which township trustees without authority to enter into contract for road construction work	631
S	cales or other weighing devices—When prosecuting attorney may pur- chase same for violation of traffic laws	977
Si	lot machine—Gambling device—Violation of sections 13056 and 13066 G. C	207
CRIP	PLED PERSONS—	
	chools for crippled persons—Crippled adults may also attend such schools—When board of education entitled to receive subsidy provided in sections 7757 and 7758 G. C. for above purpose	
CURI	BS AND GUTTERS—	
. R	Coads and highways—Automobile registration law—When funds mentioned in section 6309-2 G. C. (108 O. L. 1083) may be used in improvement of curbs and gutters———————————————————————————————————	
DAIF	RY AND FOODS—	
· A	Agriculture—	
	Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C.	
	Vegetable seeds when sold to gardeners for purpose of planting to	<b>)</b>
٠/	raise food—Sections 5805-1 and 5805-6 G. C. construed————————————————————————————————————	-
	ure"—Required to give measure of apples having peck dimensions prescribed by section 6415 G. C. and heaped in manner required by	7
	section 6416 G. C	- 1109

DAMAGES-	Page
Municipal corporations—When party contracts with city to furnish stip- ulated quantity of coal at specified price per ton—Discussion as to con- tractor's liability in case of non-performance of contract—Authority of Bureau of Inspection and Supervision of Public Offices in such a matter———————————————————————————————————	876
Roads and highways—State Highway Commissioner—Not his duty to withhold estimates prior to final estimate for purposes of claim for damages by third party on account of negligence of a contractor on state highway improvement	28
Sheep—Rabies—Damages—Within discretion of township trustees and county commissioners	918
Taxes and taxation—When interest of vendor in contract for sale of land, representing deferred installments of purchase money is taxable as a credit	546
DANCES—	
Board of Education—Has control of school buildings—Has authority to regulate meetings and entertainments held outside of school hours—	274
DANGER SIGNALS— State Highway Commissioner—Without authority to enter into lease to maintain advertising signs along public highways as consideration for furnishing warning signals————————————————————————————————————	1220
DAYTON (CITY OF)—	
Dayton Charter— City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue election—How findings for recovery may be made	1098 1126 325 73
DEALERS— Cigarette license law—Where business commenced after fourth Monday of May—Assessment proportionate—Limitations as to minimum as- sessment—No authority to issue license to transient dealer—When assessment is one-fifth of total yearly assessment fee	702
DEATH (RECORD)—	
Probate Judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	233

Abstract and deed, premises situated in Perry County, village of New Lexington, Ohio, Comly's addition	DEBTS (CORPORATIONS)—	Pag
DEED— Approval— Abstract and deed, premises situated in Perry County, village of New Lexington, Ohio, Comly's addition———————————————————————————————————	Taxes and taxation—Credits of corporation are to be arrived at for taxation purposes in same way as are credits of natural person, debts	•
Abstract and deed, premises situated in Perry County, village of New Lexington, Ohio, Comly's addition		4
Abstract and deed, premises situated in Perry County, village of New Lexington, Ohio, Comly's addition	DEED—	
Abstract and deed, premises known as tracts Nos. 1, 2, 3 and 4 Richland County, Ohio, executed by Emma B. Nail, Sarah J. Balliett and Mary E. Dawson to State of Ohio	Approval—	
land County, Ohio, executed by Emma B. Nail, Sarah J. Balliett and Mary E. Dawson to State of Ohio	Lexington, Ohio, Comly's addition	64
Courtected deed, premises situated in Paulding County, Ohio, certain lands which lie north and west of Maumee river	land County, Ohio, executed by Emma B. Nail, Sarah J. Balliett and Mary E. Dawson to State of Ohio	2:
lands which lie north and west of Maumee river		9
Draft of proposed deed of correction, conveyance of abandoned Ohio canal property in Madison Township, Licking County, Ohio		10
Instrument covering conveyance to The Miami Conservancy District of certain dilapidated buildings located at Picayune Lock, south of Tippecanoe, Ohio		1
of certain dilapidated buildings located at Picayune Lock, south of Tippecanoe, Ohio		6
State to Nellie M. Bolin	of certain dilapidated buildings located at Picayune Lock, south	12
School purposes only"—Specific case passed upon————————————————————————————————————		2
County board of education—Transfer of territory—From one school district to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title automatically passes upon completion of transfer————————————————————————————————————		12
trict to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title automatically passes upon completion of transfer————————————————————————————————————	Corrected deed, premises in Center Township, Williams County, Ohio	6
Inheritance tax law—Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name of decedent and one or more other persons in Ohio bank————————————————————————————————————	trict to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title automatically passes upon comple-	
Wood-Brown Place	Inheritance tax law—Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name of decedent	
Board of education—When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies		
Board of education—When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies		
and House Bill 567 (108 O. L. 709) may be used for exempting levies		
CO. THETEN AND MINNEY THRU DUIDONES		

DELINQUENCY—	Page
Juvenile Court—Where minor under age of 18 commits act of delinquency —Minor not brought within jurisdiction of court while under 18 years of age—Court without jurisdiction—Minor adjudged delinquent while under age of 18 years—Confesses committing another act of delin- quency after 18 years of age—When court without authority in such case—Where affidavit filed and process served but case continued until after minor arrives at age of 18 years—Jurisdiction not lost——	296
DELINQUENT TAX LISTS—  Taxes and taxation—Publication of delinquent tax list—Section 5704 and	
5710 G. C. construed	558
DELINQUENT TAXES—	
Taxes and taxation—When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—When penalty for collection of delinquent taxes both real and personal attaches—See opinion No. 1855, February 11, 1921	1269
DEPARTMENT OF AGRICULTURE— See also AGRICULTURE AND BOARD OF AGRICULTURE. Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See	
section 1124 G. C.	1091
Approval, instrument signed by Edwin J. Turner, College Hill, Ohio, granting permission to State Board of Agriculture to build and maintain a levee on said Turner's property, Hamilton County, Ohio	21
Fish and game laws—Sections 1423 G. C. and 1421 G. C. as amended, discussed—Effective dates of such statutes and what statutes govern in issuing permits for fishing————————————————————————————————————	308
Fish and game—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
Where county farm bureau purchases agricultural seeds for farmers— Statutes governing such transaction when two county bureaus in-	150
wolved	
5805-6 G. C. applicableVegetable seeds when sold to gardeners for purpose of planting to raise	154
food—Sections 5805-1 and 5805-6 G. C. construed	17
DEPARTMENT OF HEALTH—	
County auditor—Semi-annual apportionment of funds—Shall retain one-half amount of estimate for health purposes apportioned to each town-ship and municipality————————————————————————————————————	252
District Board of Health—Member of board may resign and thereafter be appointed health officer	315
Sick poor—Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)	250

State Department of Health—Hughes and Griswold acts creating city	Page
health district boards of health abolished municipal boards of health established prior to passage of such acts	130
Where health commissioner attends convention of American Health Association at New Orleans—No statutory authority to pay expenses from public funds	156
from public runds	150
DEPARTMENT OF SECURITIES— Blue Sky Law—A municipal corporation or taxing subdivision of an-	
other state is not included in expression "any company" as used in section 6373-14 G. C	1157
Chattel Loan Bureau—Pawnbrokers—Rate of interest chargeable— Whether or not state law or municipal ordinance applicable to pawn- brokers	457
Corporations—Without authority to enter into contracts with subscribers to common stock whereby subscribers agree to first offer their shares	
Non-par stock act—The words "said capital" used in section 8728-6 G. C.	184 608
	000
DEPENDENCY— Board of State Charities—Discussion of temporary and permanent care and custody of dependent girls committed by juvenile court to said board	1009
DEPOSIT—	
Banks and banking—Superintendent of Banks may require deposit of banking corporation whose articles of incorporation confer upon it trust powers	124
DEPOSITORY—	
Board of Education—Where depository provided, board is required to dispense with treasurer of school moneys—See section 4782 G. C.—Who performs duties of treasurer—Clerk of board of education	812
Registered United States government bonds—When same are acceptable as security for deposit of public funds in municipal corporations and school districts—Exception township depositories—See supplemental opinion No. 1716, December 16, 1920————————————————————————————————————	562
Registered United States government bonds—Acceptable as collateral se-	1101
curity for deposit of township funds  Treasurer of state—Liability of surety company on account of deposits of state funds and state insurance funds	1181
DEPOSITORY (CITY)—  Municipal corporations—Monies credited to bond and coupon account by	
city depository are public funds and as such draw interest.	140
DEPUTY CLERK OF COURTS—	
Common Pleas Court—Deputy clerk—Section 2871 G. C. governs appointment—Certificate of appointment filed with county auditor	360

DEPUTY COUNTY SURVEYOR— Roads and highways—Deputy county surveyors not entitled to reimbursement for expenses in attending meeting of county surveyors called	Page
by State Highway Commissioner————————————————————————————————————	411
How county reimbursed	943
DEPUTY HEALTH COMMISSIONER—  Member of city board of education—Deputy health commissioner—Compatible	995
DEPUTY REAL ESTATE ASSESSOR—	
Offices compatible—Township trustee—Deputy real estate assessor	1165
DEPUTY STATE SUPERVISORS OF ELECTIONS— Elections—	
When injunction issued in a taxpayer's action to enjoin performance of contract by board of deputy state supervisors of elections—  Costs payable from county treasury upon allowance of county	
commissionersCompensation of judges and clerks of election where special election	3
held on same day as primary or general election—Special election defined	580
Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school district—Ballots read three mills for five years—Resolution of board controls in absence of fraud or attempt to deceive or mislead————————————————————————————————————	1274
Municipal corporation—City auditor—When office incompatible with other offices or employments—In non-registration city, city auditor and clerk of board of deputy state supervisors of election not incompatible—Candidate cannot legally act as clerk of board of deputy	
state supervisorsOffices incompatible—County auditor—Clerk of board of deputy state	571
supervisors of elections	1280
DESCENT AND DISTRIBUTION—  Collateral inheritance tax—Where testator died prior to June 5, 1919, and left entire estate in trust during lifetime of his widow directing it should be distributed at her death among his then living relatives of special place and in default of any such relatives than in accordance.	
certain class and in default of any such relatives then in accordance with laws of descent and distribution—Inheritance tax not applicable—When same is applicable————————————————————————————————————	379
DEVICE— Optometry—When use and employment of mechanical device constitutes practice of optometry	1127
DINING AND BUFFET CARS—	
Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682

DIPHTHERIA—	Page
Antitoxin—Free distribution for treatment of diphtheria—Section 1261-29 G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C	823
DIRECTOR OF FINANCE (DAYTON)—  Dayton charter—Director of department of finance responsible for conduct of its officers and employes and custody of property under its control	1126
DIRECTOR OF FINANCE (TOLEDO)—	
Toledo charter—Council may discontinue division "D" of assessments and licenses in department of finance and transfer duties to clerk of council—Director of finance may not delegate such duties to clerk of council or to another department	158
DIRECTOR OF PUBLIC SAFETY—	
Municipal corporations—Section 4251 G. C. applicable to both cities and villages—Street commissioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable——	482
DIRECTOR OF PUBLIC SERVICE—	
Municipal Corporation—	
City engineer employed on per diem basis—When surveys for pro- posed waterworks extension can be paid from appropriation for city engineer	672
How to compute water rates for school district under section 3963 G. C. where part of property of school district outside of city	290
May publish notices to water consumers relative to time for payment of water bills	65
Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and alleys in each particular case————————————————————————————————————	782
Section 4251 G. C. applicable to both cities and villages—Street commissioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable————————————————————————————————————	482
Waterworks extensions outside of municipality—Cost when unreasonable passed upon—Bonds may not be legally issued under section 3939 G. C. for said purpose————————————————————————————————————	40
DIRECTORS (COUNTY AGRICULTURAL SOCIETY)—	
Board of Agriculture-County agricultural societies-When board may	
withhold certificate for per capita tax from county society—Section 9884 G. C. as to notice to secretary of Board of Agriculture construed—Section 9884-4 G. C. as to disbursing of funds construed—When election of directors of county society must be held—Section	
14571 G. C. inoperative	61

DISCOUNT— Inheritance tax law—Payment of said tax on April 30, 1920, is made four	Page
full months prior to expiration of year after accrual of tax on August 31, 1919—Discount should be 4 per cent	592
DISEASES (PLANTS)— Agriculture—Authority of secretary of agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C	1091
DISTRICT BOARD OF HEALTH— Antitoxin—Free distribution for treatment of diphtheria—Section 1261-29 G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C.—————	823
Has authority to adopt and enforce orders and regulations to same extent as former municipal boards of health—Sections 12600-137 to 12600-273 G. C. (Sanitation Building Code) applicable outside of cities—When health district may adopt same—Advertisement of such orders may not be adopted by reference to sectional numbers of General Code	857
Health districts under Griswold Act—Method of raising funds for general health districts—Not necessary to reappoint general district health boards appointed under Hughes Act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of	0.07
appointees of municipal health boards abolished	237
Member of board may resign and thereafter be appointed health officer	315
State Department of Health—Hughes and Griswold Acts creating city health district boards of health abolished, municipal boards of health established prior to passage of such acts	130
DISTRICT SUPERINTENDENT (SCHOOLS)— County Board of Education—County school district redistricted—Date effective—When presidents of boards of education may elect district superintendent in new district—When district superintendent not qualified—When majority of presidents of boards of education may call meeting	816
DISTRICT TUBERCULOSIS HOSPITAL—	
Board of Trustees of District Tuberculosis Hospital—May elect one of their numbers secretary or treasurer—Must be qualified———————————————————————————————————	163
County Tuberculosis Hospital—Where county disposes of its interests in district hospital—When proceeds derived from such sale can be used to erect and maintain county tuberculosis hospital—Sections 3141-1, 3141-2 and 3148 G. C. construed————————————————————————————————————	602
County commissioners without authority to borrow money or issue bonds for purpose of replenishing maintenance fund of said hospital	854
DITCHES—	
County Surveyor—  Arbitrator under section 6563-27 G. C.—Account to county for fees received	295

DITCHES—Concluded.	Page
County Surveyor—Concluded.	
Compensation of assistants and deputies for services in making plans and surveys for proposed state highway improvement paid from county surveyor's salary fund—How county reimbursed—Compensation for services in ditch improvement, paid out of surveyor's salary fund—How county reimbursed————————————————————————————————————	943
Improvement made under former section 6603 et seq., G. C.—Cost certified to county auditor—Payable in two installments as set out in section 2653 G. C.——————————————————————————————————	1174
New Ditch Code—	
Compensation of county commissioners—How paid—Treated as part of cost of improvement	172
Section 6495 G. C. (108 O. L. 926) applies to joint county improvements as well as to single county improvements—Notice provided by said section————————————————————————————————————	790
Services of county surveyor and such employes as chainmen, axemen and rodmen are not to be calculated on fee basis—Salary and compensation how assessed—County auditor not entitled to fees under New Ditch Code—Exception————————————————————————————————————	103
(108 O. L. 926) abolished office of township ditch supervisor—When tenure of incumbents terminated	629
(108 O. L. 926)—Per diem of county commissioners for services on ditch work is part of cost to be assessed against benefited lands—Paid out of general ditch improvement fund	1103
"Pending proceeding"—Improvement in more than one county—More than two hundred freeholders affected—Service of notice—How made—Section 6449 G. C. applicable	211
DIVORCED WOMAN— Soldiers' Relief Commission—Divorced woman is not a "widow" of a soldier within meaning of said act	725
DOCKET—  Justice of Peace—Not authorized to charge fee for making "record"—May collect fee for copy of his docket under provisions of section 1746-2  G. C.———————————————————————————————————	628
Mayors—Cities and villages—Criminal docket—May retain fines to pur-	1218
DOCK COMPANIES— Workmen's Compensation Act—Dock employees are in maritime service and said act is not applicable to those so engaged—Industrial commission without authority to disburse state insurance fund to employees injured in maritime service—Discussion of waiver of certain rights by employee in maritime work where compensation obtained from state insurance fund————————————————————————————————————	1250
DOCK STORAGE CHARGES—  Taxes and taxation—Certain items comprising the gross earnings of the  Erie Railroad Company for the years 1911-1915 inclusive, discussed——	682

"DOCTOR"— State Board of Optometry—Holder of certificate does not confer on holder title of "Doctor"—Sections 1295-21 et seq. G. C. and 1286 G. C.	Page
considered	434
Under section 5653 G. C., county commissioners required to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no society for prevention of cruelty to children and animals—County commissioners have no authority over funds transferred—How said fund can be expended by county  • board of education—Without authority to transfer any portion of county board of education fund to any other fund————————————————————————————————————	366
DOGS— Dog registration law—Dog taken from one county to another for training purposes required to be registered—Kennel license not required unless party professionally engaged in business of breeding dogs for hunting or for sale————————————————————————————————————	503
DOMESTIC CORPORATIONS—  Not excused from filing reports with Tax Commission on account of having reorganized under section 8528-5 G. C. of non-par value stock act—How franchise taxes of non-par value stock act are computed—Section 8728-11 G. C. controls————————————————————————————————————	594
DORMITORIES— Colleges and universities—Board of trustees proper custodian of moneys collected for dormitory room rent and board from students attending state educational institutions—How such moneys used and disbursed—	283
DOWER—	
Inheritance Tax Law—	
In event of testate successions where case for an election arises and widow elects to take under will instead of under law—No deduction to be made for inheritance tax purposes from value of estate which she thus takes under will on account of dower interest of	
which she has thus barred herselfOpinion No. 1556, dated September 10, 1920, supplemental as to dower	834
rights and homestead rights for purpose of inheritance tax  Property transferred inter vivos in contemplation of death is to be	1044
appraised for said tax purposes as of date of death of decedent— When inchoate dower right extinguished by merger	1229
What allowance or deduction widow entitled to receive by way of value of her dower where she succeeds to land by inheritance on death of husband, no children—Provision for year's support and homestead rights are in same class with dower————————————————————————————————————	961
DRIVERS—	
Schools—Person employed as teacher under one contract and under another contract employed as school driver—Contractural rights under such contract discussed—How board of education can dismiss teacher.	279

DRUMMER—	Page
Physicians and surgeons—Person employed to distribute advertising circulars—Such employment not a "capper, solicitor or drummer" within purview of section 1275 G. C	501
DRY CLEANING—	
Dry cleaning establishment—Where permit extends until first day of January next after date of its issue—Holder of permit has no authority to conduct business in another building—Renewed permit discussed——	179
EDUCATION—	
Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of eighty-third General Assembly—Continues until January 1, 1921	• 194
EDUCATION (VOCATIONAL)—	
How Federal money and state money provided under Smith-Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by State Board of Education————————————————————————————————————	328
ELECTRIC LIGHT—	
Municipal corporation—City auditor employed as cashier in waterworks or electric light department—Compensation may be paid from funds of said department—Applicable only to cities under city manager plan	582
EIGHTEEN MILLS—	
Schools—How school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other similar levies	767
ELECTIONS	
Approval—	۱
Synopsis of referendum of House Bill No. 590, amending section 4862 G. C. providing that women may vote and be voted for at certain elections	267
Form of resolution and notice of election for levying additional taxes in accordance with sections 5649-5 and 5649-5a G. C	714
Board of Education—	
When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes	741
Where candidate for member receives next to highest number of votes in election—Not resident of district—Cannot qualify—Vacancy—Where nomination papers do not contain sufficient signatures of candidates for member of village board of education—No objection raised—Election not then invalid	13

ELECTIONS—Concluded.	Page
County Board of Education—Members of newly created district board shall be appointed by county board and shall hold office until successors legally elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who entitled to vote at such election—How school funds distributed to new district	452
Compensation of judges and clerks of election where special election held on same day as primary or general election—Special election defined.	580
Dayton charter—City commission not legally empowered to appropriate money to carry on compaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue election—How findings for recovery may be made————————————————————————————————————	1098
Mandamus—When writ may issue—Such remedy is proper to enforce per- formance by municipal council of ministerial duties but not legislative duties—City of Alliance—Where bond issue voted by electors for municipal gas plant—Council fails to pass ordinance to issue bonds—	292
Municipal corporation—City auditor—When office incompatible with other offices or employments—In non-registration city, city auditor and clerk of board of deputy state supervisors of election not incompatible—Candidate cannot legally act as clerk of board of deputy state supervisors	571
Offices incompatible—County auditor—Clerk of board of deputy state supervisors of elections	1280
Roads and highways—Section 6926-2 G. C. (108 O. L. 501) construed— Notice of election once a week for two weeks in each of two news- papers is sufficient————————————————————————————————————	417
Schools—	
Taxes and taxation—Effect of vote under section 5649-5a G. C. merely authorizes making of additional levies subject to fifteen mill limitation imposed by section 5649-5b G. C.—Where levying authorities fail to make levy—No authority to make such levy in any year after expiration of period of time covered by vote.————————————————————————————————————	349
Where additional levy submitted to electors at primary election held on August 10, 1920, failed—May resubmit question at general election in 1920—If same carries district entitled to participate in state reserve fund————————————————————————————————————	906
When injunction issued in a tax payer's action to enjoin performance of contract by board of deputy state supervisors of elections—Costs payable from county treasury upon allowance of county commissioners	3
Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school district—Ballots read three mills for five years—Resolution of board controls in absence of fraud or attempt to deceive or mislead————————————————————————————————————	
EMBALMERS—	
State Board of Embalming Examiners—	
Citizenship requirements not necessary for applicants—Person must be able to speak and write English language	511

EMBALMERS—Concluded.	Page
State Board of Embalming Examiners—Concluded.  Discussion of reciprocal relations with another state—No right to refuse to renew licenses secured by examinations—Exception—Without authority to refuse to accept applicant for examination merely because applicant resides in state which does not recipro-	
cate with Ohio	1286
May require certificates of graduation from eighth grade of school or its equivalent of applicants for embalmer's license—When embalmer convicted of felony—May revoke embalmer's license—	1006
Reciprocal application blank considered—The words "subjects" and "requirements" in statutes discussed	98
EMBEZZLEMENT—	•
Dayton charter—Director of department of finance responsible for conduct of its officers and employes and custody of property under its control	1126
EMPLOYE—	
Physicians and surgeons—Person employed to distribute advertising cir- culars—Such employment not a "capper, solicitor or drummer" within purview of section 1275 G. C	501
Workmen's Compensation Act—	
Dock employes are in maritime service and said act is not applicable to those so engaged—Industrial commission without authority to disburse state insurance fund to employes injured in maritime service—Discussion of waiver of certain rights by employe in maritime work where compensation obtained from state insurance fund	
Interpretation of section 1465-75 G. C. (108 O. L. 1145)—Where employer in default for payment of premium—Payment of premium after injury does not deprive employe of right to bring suit or have award made under section 1465-74 G. C.—Industrial commission not required to exonerate employer in such case—When	
compensation may be made to such employe	
Section 1465-61 G. C. construed—Persons in service of county or township who are required to be elected are "officials"—Every other person "employe"————————————————————————————————————	
ENGINEERS—	
Highway department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as limitation in fixing salary of one of engineers in excess of \$2,400	
ENROLLED BILLS—	
General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid	224
ENTERTAINMENTS-	ì
Board of Education—Has control of school buildings—Has authority to regulate meetings and entertainments held outside of school hours—	

EPIDEMIC—	Page
Health districts under Griswold Act—Method of raising funds for general health districts—Not necessary to reappoint general district health boards appointed under Hughes Act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	237
EPILEPTIC—	
Probate court—Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed—	728
EQUIPMENT—	
Roads and Highways—  County commissioners authorized to purchase site with building for storing of machinery, tools, etc., owned by county————————————————————————————————————	1020
equipment of a contractor who has been removed from state work—Where General Assembly releases contractor from liability for failure to complete road contract—Not authorized to pay contractor rent for use of equipment to complete contract—Bentz case	1243
EQUITY—	
Board of Education—Where husband member of board votes to employ his wife—May not be violation of section 12932 G. C.—Is violation of section 4757 G. C.—Equity leaves parties where it finds them	1122
ERIE RAILROAD COMPANY—	
Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
ESTIMATES—	
Roads and highways—State Highway Commissioner—Not his duty to withhold estimates prior to final estimate for purposes of claim for damages by third party on account of negligence of a contractor on state highway improvement—	28
Township treasurers—When entitled to fees for road improvements—Not entitled to fees on moneys paid over in redemption of bonds—Duty of county surveyor to estimate fees and include same in cost of improvement—Limitation of fees——————————————————————————————————	53
EXAMINATION (EMBALMERS)—	
State Board of Embalming Examiners—Discussion of reciprocal relations with another state—No right to refuse to renew licenses secured by examination—Exception—Without authority to refuse to accept applicant for examination merely because applicant resides in state which does not reciprocate with Ohio	1286

EXAMINATION (OPTOMETRY)—	Page
State Optometry Board—No provision for discontinuance of limited examination after January 1, 1920—See section 1295-28 G. C	1027
EXAMINATION (TEACHERS)—  Teachers—When state life elementary certificate may be issued without examination subsequent to 1920————————————————————————————————————	545
EXECUTION—	
Probate court—Lunacy proceedings—The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—Query: have they property subject to execution?—How costs and fees paid in such cases————	720
EXECUTION—	
Probate court—Power to issue executions on its judgments	700
EXECUTORS—	
Trust company—Where prior to enactment of section 710-161 G. C. bond was given upon a trust—Must maintain such bond during entire period of execution of trust———————————————————————————————————	805
EXECUTORS (FOREIGN)—	
Inheritance tax law—Foreign executor has right to marshal assets of estate so as to appropriate assets in Ohio to payment of general legacies in such a way as to produce smallest possible tax in this state—Minority rule also discussed———————————————————————————————————	939
PVDPNGEC	;
EXPENSES— Board of County Visitors—The phrase "in any year" used in section 2973	
G. C. construed—Actual expenses incurred not to exceed one hundred dollars in any year to be expended from May 1 to May 1, or during official year————————————————————————————————————	1041
Board of Health—Where health commissioner attends convention of American Health Association at New Orleans—No statutory auth-	1011
ority to pay expenses from public funds	156
County Memorial Association—Costs of trustees in giving bonds—Not such "necessary expenses" to be repaid from funds raised by bond issue under section 3061 G. C	11
Dayton charter—City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue election—How findings for recovery may be made	1098
Elections—When injunction issued in a taxpayer's action to enjoin per- formance of contract by board of deputy state supervisors of elec- tions—Costs payable from county treasury upon allowance of county commissioners	3
General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid—	224

EXPENSES—Concluded.	Page
Probate Court—	
Lunacy proceedings—The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—Query, have they property subject to execution?—How costs and fees paid in such cases——	720
Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed————————————————————————————————————	728
Reappraisement of real estate—Expenses, how defrayed—When official determination of reappraisement shall be made—May initiate work one year and make returns on July 1 in succeeding year	253
Roads and highways—Deputy county surveyors not entitled to reimbursement for expenses in attending meeting of county surveyors called by State Highway Commissioner————————————————————————————————————	411
Scales or other weighing devices—When prosecuting attorney may purchase same for violation of traffic laws	977
Schools—When superintendent of schools in city school district may be paid expenses to search for teachers—When member of board of education may perform such duty————————————————————————————————————	706
Sheriff—Expense account—Words "such statement shall show the number of the case and the court in which the service was rendered and the railroad point from which a livery rig was used" construed in section 2997 G. C., 108 O. L. 1218———————————————————————————————————	605
EXPENSES (ELEMENTARY SCHOOLS)—	
Schools—Expenses of conducting an elementary school—What items are included in tuition expenses	836
EXTRACTS (FLAVORING)—	
Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in subsection 4 of section 5785 G. C.	- 45
FAIRS—	
Board of Agriculture—County agricultural societies—When board may withhold certificate for per capita tax from county society—Section 9884 G. C. as to notice to secretary of Board of Agriculture construed—Section 9884-4 G. C. as to disbursing of funds construed—When election of directors of county society must be held—Section	3
14571 G. C. inoperative	61

FÁMILY HOTEL—	Page
Hotels and restaurants—Construction of act providing for inspection and licensing of same—"Restaurant" as defined by act construed—Applicable to movable lunch wagons on wheels and county fair lunch stands—Not applicable to manufacturing company operating eating place for employees—When combination license authorized by act—	
Family hotel as defined by act construed	551
FARMS—	
Agriculture—	
Where county farm bureau purchases agricultural seeds for farm- ers—Statutes governing such transaction when two county bureaus involved————————————————————————————————————	150
Word "person" used in section 5805-1 G. C. defined—"Seed merchant" used in section 5805-6 G. C. construed—Where association purchases and sells agriculture seeds to its members, subsection B,	
section 5805-6 G. C. applicableFÉBLEMINDED-	154
Probate court—Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—"Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—	
Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed	728
FEEDS AND FERTILIZERS— Agriculture—Vegetable seeds when sold to gardeners for purpose of planting to raise food—Sections 5805-1 and 5805-6 G. C. construed	17
FEES—	
Clerk of courts—Fees in criminal cases in common pleas court—Fees in like cases in court of appeals	704
Cigarette license law—Where business commenced after fourth Monday of May—Assessment proportionate—Limitations as to minimum assessment—No authority to issue license to transient dealer—When	
assessment is one-fifth of total yearly assessment fee	702
Constable—Cannot legally charge for copies of writs which he is required to serve—See section 3347 G. C	1141
County surveyor—Arbitrator under section 6563 G. C.—Account to county for fees received	295
Dog registration law—Dog taken from one county to another for training purposes required to be registered—Kennel license not required unless party professionally engaged in business of breeding dogs for hunting or for sale————————————————————————————————————	503
Foreign corporations—Fees to be paid Secretary of State under sections 180 and 8728-11 G. C. where authorized capital stock composed of par value preferred and non-par value common shares—Not less than \$15 nor more than \$50	886
Justice of Peace—Not authorized to charge fee for making "record"— May collect fee for copy of his docket under provisions of section	
1746-2 G. C	628

FEES—Continued.	Page
Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state	
treasury—Payments for compensation of state normal school teachers and employees should be authorized by board of trustees	444
Lima criminal court—Section 14740-28 G. C. fixes fees of such court but does not provide for their taxation as costs	844
Lunacy proceedings—Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days from date of issue—Who may execute second medical certificate and who entitled to witness fees	809
Motor vehicles—Fee for trailers—House Bill No. 573 construed	226
Motor vehicles—When horse-power computed by formula provided in section 6293 G. C. exceeds twenty-five by fractional part—Fee in such case	137
Municipal corporations—Mayor or chief of police of a city may not legally retain fees in state cases under provisions of section 4270 G. C. (108 O. L. 1203)—Said fees to be paid into municipal treasury—Exception	<i>7</i> 35
Municipal court of Alliance—Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant proves insolvent—Under section 3016 G. C. no costs payable to judge from county treasury in felonies where defendant is convicted—Also same rule where there is no conviction but recognizances forfeited and collected.	142
New Ditch Code—  Compensation of county commissioners—How paid—Treated as part  of cost of improvement———————————————————————————————————	172
Services of county surveyor and such employees as chainmen, axemen and rodmen are not to be calculated on fee basis—Salary and compensation how assessed—County auditor not entitled to fees	
under New Ditch Code—Exception Probate Court—	103
Lunacy Proceedings—  Affidavit filed—Person discharged—Fee taxable against person discharged under section 1602 G. C., 108 O. L. 1203—No provision under section 1981 G. C. for payment of expenses of suitable person other than sheriff in making arrest—Authority to pay certain expenses of sheriff in making arrests or serving warrants provided for in section 1954 G. C. relating to lunacy cases is provided in section 1981 G. C.	723
The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—Query have they property subject to execution?—How costs and fees paid in such cases—	720

Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed————————————————————————————————————	FEES—Concluded.	Page
adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for day's attendance and mileage when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not entitled to \$1.00 per day witness fee in addition to \$5.00 fee.—	Probate Court-Concluded.	
Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed————————————————————————————————————	adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for day's attendance and mileage when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not en-	733
seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed————————————————————————————————————	Power to issue executions on its judgments	700
County auditors not entitled to fees for county road assessments— County treasurers are entitled to such fees—How computed and paid	seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons	728
County treasurers are entitled to such fees—How computed and paid	Roads and Highways-	
association authority to employ surveyor—No advance funds for disbursement—What funds are not to be counted as part of ten per cent contribution mentioned in section 6886-1 G. C.—County surveyor not entitled to retain fees paid him out of funds on improvements made in accordance with section 6886-1 et seq. G. C.— 534  Schools—Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate————————————————————————————————————	County treasurers are entitled to such fees-How computed and	22
cates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate	association authority to employ surveyor—No advance funds for disbursement—What funds are not to be counted as part of ten per cent contribution mentioned in section 6886-1 G. C.—County surveyor not entitled to retain fees paid him out of funds on im-	534
grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such witnesses	cates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when cer-	567
State Board of Optometry—Duty of clerk of court to register optometrist's certificate—No fee provided—See section 1295-29 G. C 517  Township treasurers—When entitled to fees for road improvements— Not entitled to fees on moneys paid over in redemption of bonds—Duty of county surveyor to estimate fees and include same in cost of improvement—Limitation of fees 53  Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal	grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such wit-	1061
Not entitled to fees on moneys paid over in redemption of bonds— Duty of county surveyor to estimate fees and include same in cost of improvement—Limitation of fees——————————————————————————————————	State Board of Optometry-Duty of clerk of court to register optome-	517
not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal	Township treasurers—When entitled to fees for road improvements— Not entitled to fees on moneys paid over in redemption of bonds— Duty of county surveyor to estimate fees and include same in cost of	53
	Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of	866

FELONIES AND MISDEMEANORS—	Page
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs ap-	
pointed as guards for property of private corporations	1083
offense against ordinance or statute before warrant may issue  Municipal court of Alliance—Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant proves insolvent—Under section 3016 G. C. no costs payable to judge from county treasury in felonies where defendant is convicted—Also same rule where there is no con-	231
viction but recognizances forfeited and collected	142 1145
Ohio State Reformatory—Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid in each case by state under section 13722 G. C. et seq	1199
Slot machine—Gambling device—Violation of sections 13056 and 13066 G. C	207
State Board of Embalming Examiners—May require certificates of graduation from eighth grade of school or its equivalent of applicants for embalmer's license—When embalmer convicted of felony—May revoke embalmer's license———————————————————————————————————	1006
FIFTEEN MILL LIMITATION—	
Schools—Taxes and taxation—Effect of vote under section 5649-5a G. C. merely authorizes making of additional levies subject to fifteen mill limitation imposed by section 5649-5b G. C.—Where levying authorities fail to make levy—No authority to make such levy in any year after expiration of period of time covered by vote————————————————————————————————————	349
FINES AND FORFEITURES—	
Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C	413
Mayors—Cities and villages—Criminal docket—May retain fines to pur-	1218
Municipal corporations—Mayor or chief of police of a city may not legally retain fees in state cases under provisions of section 4270 G. C. (108 O. L. 1203)—Said fees to be paid into municipal treasury—Exception	735

FINES AND FORFEITURES—Concluded.  Villages—Fines and forfeitures are not fees, costs or expenses and are not  included in term "legal fees" as used in section 4270 G. C.—Village	Page
council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal half year—See section 3797 G. C	866
FIRE APPARATUS—  Township trustees and council of village are not authorized to make joint purchase of such apparatus————————————————————————————————————	1065
FIRE PROTECTION—	
Municipal corporations—Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking	
over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and alleys in each particular case————————————————————————————————————	782
FIREMEN (CITY)	
Municipal corporation—Trustees of municipal firemen's pension fund or	
municipal police relief fund without authority to borrow money to pay pensions or repay such loans from trust funds	323
EIGH AND CAME	
FISH AND GAME— Approval—	
Contract between Sydney C. McLouth and Division of Fish and Game, Ohio State Board of Agriculture, for construction of steel	
passenger boat at cost of \$64,650.00—Approval, bond executed by Southern Surety Company	1082
Lease by the Piqua Handle Company to state of Ohio of Crane Island and Mud Branch Island, Lewistown Reservoir, Logan, County,	1002
Ohio	999
Board of Agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or	
attorney-general—Such officer not liable to prosecution under penalties imposed in section 1454 G. C. (108 O. L. 577)	94
Protectors must be twenty-one years of age	1007
Sections 1423 G. C. and 1421 G. C. as amended, discussed—Effective dates	
of such statutes and what statutes govern in issuing permits for	•
fishing Waters of Ohio river bordering state of Ohio within jurisdiction of state	<b>3</b> 08
of Ohio—License must be obtained to hunt wild bird or wild animals	
on said river	1055
FISH HATCHERY—	
Approval, contract with Ralph Edgar Kinnear for construction of fish	
hatchery at Zoar Lock, Lawrence Township, Tuscarawas County,	
Ohio	1256

FLAVORING EXTRACTS—	Page
Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C	45
FLOTO BROTHERS CONSTRUCTION COMPANY— Roads and highways—Where contract under state aid improvement signed by State Highway Commissioner—Fundamental changes in plans of construction required by physical conditions found to exist in connection with contemplated work—Contractor not at fault—May treat contract as not having been entered into	1094
FOODS— See Dairy and Foods.	
FORCE ACCOUNT— Roads and Highways— Claims for material furnished state—Paid in part without interest— State Highway Commissioner may construct and improve main market roads by force account—Section 1231 G. C. does not authorize "cost plus" contracts—Where roads improved or constructed by force account ten per cent of cost assessable against abutting real estate—Cannot divide work so part with co-operation of county, township or village and remainder without co-operation—Where county commissioners grant petition for road improvement under section 6906 G. C.—Commissioners not authorized to enter into arrangement with township trustees for latter to do important work by force account————————————————————————————————————	305
FOREIGN BORN— Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of Eighty-third General Assembly—Continues until January 1, 1921———————————————————————————————————	194
where authorized capital stock composed of par value preferred and non-par value common shares—Not less than \$15 nor more than \$50 Inheritance tax law—Stock in foreign corporation belonging to estate of deceased resident of this state subject to said tax—When set-off allowed	. 886 :
FOREIGN TRUST COMPANY—  Banks and banking—Superintendent of banks may require deposit of banking corporation whose articles of incorporation confer upon it trust powers————————————————————————————————————	
FORM OF RESOLUTION—.  Approval of forms of resolution by boards of township trustees as to highway improvements—Part of cost contributed by state—See opin ion No. 779, November 15, 1919——————————————————————————————————	-

FORMS (SCHOOL ELECTIONS)— Approval, form of resolution and notice of election for levying additional	Page
taxes in accordance with sections 5649-5 and 5649-5a G. C	714
FORMULAS—	
Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section	
4 of section 5785 G. C	45
FOSTER-MOTHER—	
Mothers' pensions—Foster-mother is not a mother within meaning of section 1683-2 G. C	· 181
FREE WATER—	
Free water service to school district—Section 3963 G. C. does not authorize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108	
O. L. 1160	325
patients—Entitled to free water from municipality—	71
FREIGHT RATES—	
Roads and Highways—  When county not liable for items representing balance of contract	
price and value of "extra work"—No authority to issue bonds to	
reimburse contracts for losses due to increase of freight rates by governmental action	418
When funds accruing from levy under section 6926 G. C. are subject to use by county commissioners for payments authorized by sec-	110
tion 1208-5 G. C. to make reimbursements of road contractors	941
FUNDS—	
Board of Education— Can not legally transfer funds from its treasury to library fund—— Without authority to expend public funds for advertising matter to	544
be mailed to each tax payer in regard to proposition to be voted upon by electors	915
Board of Health—Where health commissioner attends convention of American Health Association at New Orleans—No statutory auth-	
ority to pay expenses from public funds————————————————————————————————————	156
half amount of estimate for health purposes apportioned to each township and municipality	252
Dog registration act—Under section 5653 G. C. county commissioners re-	
quired to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no society for prevention of cruelty to children and animals—County commissioners	
have no authority over funds transferred—How said fund can be expended by county board of education—Without authority to trans- fer any portion of county board of education fund to any other	
fund	366

index. 1399

FUNDS—Concluded.	Page
Health districts under Griswold Act—Method of raising funds for general health districts—Not necessary to reappoint general district health boards appointed under Hughes Act—Exception—District board may legally enter into contract with health commissioner be-	
fore funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished	237
Motor vehicles—License tax funds may not be used by political sub- divisions for purchase of road repair equipment such as trucks, rollers, etc	802
Municipal Corporation—	
City auditor employed as cashier in waterworks or electric light de- partment—Compensation may be paid from funds of said depart- ment—Applicable only to cities under city manager plan———— Monies credited to bond and coupon account by city depository are	582
public funds and as such draw interest	140
Trustees of municipal firemen's pension fund or municipal police re- lief fund without authority to borrow money to pay pensions or repay such loans from trust funds	323
Ohio Agricultural Experiment Station—Chief of Department of Nutri- tion—Failure of General Assembly to appropriate funds for salary of	32
said officerRegistered United States government bonds—Acceptable as collateral security for deposit of township funds	1181
Roads and Highways—  Automobile registration law—When funds mentioned in section 6309-2  G. C. (108 O. L. 1083) may be used in improvement of curbs and gutters	992
When funds accruing from levy under section 6926 G. C. are subject to use by county commissioners for payments authorized by section 1208-5 G. C. to make reimbursements of road contractors	941
When levies under section 6926 G. C. may be used in state aid im- provements—How qualified	112
Township cemetery—Proceeds from sale of lots may not be used for pur- chase of additional cemetery grounds————————————————————————————————————	89
FUNDS (SCHOOL)—	
County Board of Education—Members of newly created district board shall be appointed by county board and shall hold office until successors legally elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who entitled to vote at such election—How school funds distributed to new district	452
Schools—Principal of high school or grade school if not employed as superintendent is still a teacher within meaning of section 7600 G. C.— How funds provided in section 7600 G. C. are to be distributed where high school principals and grade school principals are teachers	974
FUNDS (STATE)—	
Treasurer of state—Liability of surety company on account of deposits of state funds and state insurance funds————————————————————————————————————	1016

GAMBLING—	Page
Slot machine—Gambling device—Violation of sections 13056 and 13066 G. C	207
GAME PROTECTORS—	
Board of Agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or attorney general—Such officer not liable to prosecution under penalties imposed in section 1454 G. C. (108 O, L. 577)———————————————————————————————————	94
GARAGE—	
State building code—Roof garden—When same is over garage within meaning of section 12600-42 G. C.—Specific case	505
GASOLINE-	
State Department of Oil Inspection—Benzol—Section 865 G. C. construed as to volatile liquid used for purposes similar to that of gasoline or petroleum-ether which explodes at similar temperature—Is "similar" or "like" gasoline or petroleum-ether within meaning of said section—What fees chargeable———————————————————————————————————	351
GENERAL ASSEMBLY—	
Americanization act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assembly—Continues until January 1, 1921	194
Offices compatible—Member of General Assembly—Member of county board of education	373
Ohio Agricultural Experiment Station—Chief of Department of Nutri- tion—Failure of General Assembly to appropriate funds for salary of said officer	
Ohio National Guard—When unexpended balances of appropriations made by 82nd General Assembly lapsed—"State military fund"—Sections 5247 and 5248 G. C. construed	
Printing of enrolled bills—How paid—Bills for other legislative printing—	
Roads and highways—Discussion as to authority of State Highway Commissioner to use equipment of a contractor who has been removed from state work—Where General Assembly releases contractor from liability for failure to complete road contract—Not authorized to pay	ı.
contractor rent for use of equipment to complete contract—Bentz case	1243
GENERAL HEALTH DISTRICT—	
Schools—Where board of health of general health district orders de- struction of school books to prevent spread of contagious disease— Board may restore books or compensate owners	•
GENERAL REVENUE FUND (COUNTY)—	
Reappraisement of real estate—Expenses, how defrayed—When official determination of reappraisement shall be made—May initiate work one year and make returns on July 1st in succeeding year————————————————————————————————————	2

GOVERNOR OF OHIO—	Page
Approval—	_
Corrected deed, premises situated in Paulding County, Ohio, certain lands which lie north and west of Maumee river  Deed to village of Hicksville, Defiance County, Ohio, conveying land	1060
acquired by the state to said village for armory purposes  Of corrected deed to premises in Licking County, Ohio, conveyed by	170
state to Nellie M. BolinCorrected deed, premises in Center Township, Williams County, Ohio	243 637
County hospital—Board of trustees, how first and subsequently appointed —Who comprises such board—No compensation————————————————————————————————————	220
County Memorial Hospital—Must be erected under county hospital statutes—Section 3127 G. C. et seq	778
County surveyor—Arbitrator under section 6563-27 G. C.—Account to county for fees received	295
Sundry appropriation act—House Bill No. 558, section 2 construed—Powers of special auditing committee—————————————————————————————————	259
GRAND JURY—  Sheriff—May not charge fees for serving subpoenas on witnesses for grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such witnesses	1061
GRAVEL— Roads and highways—Substitution of concrete pavement for gravel side drive on main market road improvement—How to proceed	983
GRAVES— County Soldiers' Relief Commission—May purchase land for burial of soldiers under section 2943 et seq. G. C	1136
GRISWOLD HEALTH ACT—  County auditor—Semi-annual apportionment of funds—Shall retain one-half amount of estimate for health purposes apportioned to each town-ship and municipality	252
Health districts under Griswold act—Method of raising funds for General Health Districts—Not necessary to reappoint general district health boards appointed under Hughes act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	237
State Department of Health—Hughes and Griswold acts creating city health district boards of health abolished municipal boards of health established prior to passage of such acts	
GROSS EARNINGS— Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915, inclusive, discussed	682
GUARANTY TITLE AND TRUST COMPANY—  Banks and banking—Superintendent of Banks may require deposit of banking corporation whose articles of incorporation confer upon it trust powers————————————————————————————————————	124

GUARDIAN— Banks and banking—Court appointing domestic trust company to fiduciary position—Not required to give bond in first instance—Upon application, additional security may be required—Section 710-161 G. C. construed	Page
GUARDIANSHIP—  Board of State Charities—Discussion of temporary and permanent care and custody of dependent girls committed by juvenile court to said board	1009
GUM VENDING MACHINE— Slot machine—Gambling device—Violation of sections 13056 and 13066 G. C	207
GUNS— Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor cases—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
HALF BROTHER— Inheritance tax law—Words "brother" and "sister" in paragraph 3 of section 5334 G. C. include half brothers and half sisters—————	177
HEALTH— See also STATE BOARD OF HEALTH.	
HEALTH (FUNDS)—  County auditor—Semi-annual apportionment of funds—Shall retain one-half amount of estimate for health purposes apportioned to each township and municipality————————————————————————————————————	252
HEALTH COMMISSIONER— Antitoxin—Free distribution for treatment of diphtheria—Section 1261-29 G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C	823
Board of Health—Where health commissioner attends convention of American Health Association at New Orleans—No statutory authority to pay expenses from public funds————————————————————————————————————	156
applicable outside of cities—When health district may adopt same— Advertisement of such orders may not be adopted by reference to sectional numbers of General Code————————————————————————————————————	857
may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	237

HEALTH COMMISSIONER—Concluded.	Page
State Department of Health—Health commissioner of city health district not required to be licensed physician—See Hughes-Griswold act	1026
HEALTH OFFICER—  District Board of Health—Member of board may resign and thereafter be appointed health officer————————————————————————————————————	315 250
HEATING SYSTEM—	
Schools—Where Chief Inspector of Workshops and Factories orders repairs of various kinds under section 7630-1 G. C.—Equipment cannot be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—Building for county normal school maintained by district board of education—When bond issue may be made by local board of education for county normal school for repairs, etc.————————————————————————————————————	825
HIGH SCHOOL—	
Board of Education—Liability of board for tuition of high school pupil who attends school in another district—Pupil required to attend school during each month—Board cannot pay tuition for eight months and compel parents to pay in excess of eight months.	959
Board of State School Examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teaching, contrary to law————————————————————————————————————	1116
Schools—	1110
Districts maintaining second and third grade high schools—Electors refused to authorize additional levy although maximum levy permitted by law not reached—Board of education not relieved of paying tuition of graduates eligible to high school, residents of district	920
How "aggregate days of attendance of pupils" determined—Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined	751
Where centralized school district maintains high school—Building may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate conditions as to pay————————————————————————————————————	884
HIGH SCHOOL (JOINT)—	
Joint high school—Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not dissolved—Building cannot be taken over by district in which it is situated	900

HIGH SCHOOLS (PRINCIPALS)— Schools—Principal of high school or grade school if not employed as su perintendent is still a teacher within meaning of section 7600 G. C.— How funds provided in section 7600 G. C. are to be distributed where high school principals and grade school principals are teachers————	Page 1- 974
HOME RULE ASSOCIATION— Approval, synopsis, referendum petition against act known as House Bill No. 620—State prohibition of liquor traffic———————————————————————————————————	268
HOMESTEAD RIGHTS— Inheritance tax law—Opinion No. 1556, dated September 10, 1920, supplemental as to dower rights and homestead rights for purpose of inheritance tax————————————————————————————————————	1044
HORSEPOWER—  Motor Vehicles—  Fee for trailers—House Bill No. 573 construed—————  When horsepower computed by formula provided in section 6293 G. C. exceeds twenty-five by fractional part—Fee in such case————	226 137
HOSPITAL—  Board of trustees of district tuberculosis hospital—May elect one of their numbers secretary or treasurer—Must be qualified———————————————————————————————————	163 778
erect and maintain county tuberculosis hospital—Sections 3141-1, 3141-2 and 3148 G. C. construed————————————————————————————————————	602 71 1113
HOSPITAL (COUNTY)—  County hospital—Board of trustees, how first and subsequently appointed  —Who comprises such board—No compensation————————————————————————————————————	220
HOSPITAL (DISTRICT TUBERCULOSIS)— District tuberculosis hospital—County commissioners without authority to borrow money or issue bonds for purpose of replenishing maintenance fund of said hospital.	854
HOSPITAL (PUBLIC)—  Collateral inheritance tax—Bequest to public hospital not subject to said tax ———————————————————————————————————	383
HOSPITAL FOR INSANE— County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary	861

HOSFITAL FOR INSANE—Concluded.	Page
Juvenile court—Person committed by said court to Board of Administra- tion for examination by Bureau of Juvenile Research—Where person declared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C	
Probate court—Without jurisdiction in insanity cases where residence of alleged insane person is known unless said person has legal settlement in county—What is legal settlement—Cases of non-resident or where residence is unknown of alleged insane person, court may take jurisdiction for purposes contemplated in sections 1819 and 1820 G. C	265
HOTELS—	
Hotels and Restaurants—	
Construction of act providing for inspection and licensing of same— "Restaurant" as defined by act construed—Applicable to movable lunch wagons on wheels and county fair lunch stands—Not applicable to manufacturing company operating eating place for employees—When combination license authorized by act—Family hotel as defined by act construed————————————————————————————————————	551
License issued under section 843 G. C. need not necessarily refer to the building by its trade name—Description sufficient that will enable state fire marshal to locate and identify it	770
HOUSE OF REPRESENTATIVES—	
General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid—	224
HOUSE BILL NO. 211 (108 O. L. 236)—	
District Board of Health—Has authority to adopt and enforce orders and regulations to same extent as former municipal boards of health—Sections 12600-137 to 12600-273 G. C. (Sanitation Building Code) applicable outside of cities—When health district may adopt same—	
Advertisement of such orders may not be adopted by reference to sectional numbers of General Code	857
HOUSE BILL NO. 279 (108 O. L. 548)—	
Roads and highways—How State Highway Commissioner is to charge certain items for payment as appropriated in House Bill No. 558 and House Bill No. 279	625
HOUSE BILL NO. 294 (108 O. L. 1203)—	
Constable—Cannot legally charge for copies of writs which he is required to serve—See section 3347 G. C	1141
Probate Court—	
Lunacy proceedings—The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—Query, have they property subject to execution—How costs and fees paid in such cases——	<b>7</b> 20

HOUSE BILL NO. 294 (108 O. L. 1203)—Concluded.	Page
Probate Court—Concluded.  Physicians entitled to fee of \$5.00 when person proceeded against adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for day's attendance and mileage when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not entitled to \$1.00 per day witness fee in addition to \$5.00 fee	733
Power to issue executions on its judgments	700
Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feeble-minded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed————————————————————————————————————	728
Expense account—Words "such statement shall show the number of the case and the court in which the service was rendered and the railroad point from which a livery rig was used" construed in section 2997 G. C., 108 O. L. 1218	
May not charge fees for serving subpoenas on witnesses for grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such witnesses	
HOUSE BILL NO. 315 (108 O. L. 425)— .  Approval, deed to village of Hicksville, Defiance County, Ohio, conveying land acquired by the state to said village for armory purposes	
HOUSE BILL NO. 320 (108 O. L. 462)—  Municipal Court of Portsmouth—Section 1579-463 G. C. (108 O. L. 462)  does not fix costs in criminal cases—By reference, costs same as allowed to mayors and justices of peace in such cases———————————————————————————————————	754
HOUSE BILL NO. 332 (108 O. L. 1152)—  Fire apparatus—Township trustees and council of village are not authorized to make joint purchase of such apparatus————————————————————————————————————	
HOUSE BILL NO. 558 (108 O. L. 1057)—  Roads and highways—How State Highway Commissioner is to charge certain items for payment as appropriated in House Bill No. 558 and House Bill No. 279————————————————————————————————————	
HOUSE BILL NO. 558 (108 O. L. 1057)— Sundry appropriation act—House Bill No. 558, section 2 construed— Powers of special auditing committee—————————————————————————————————	
HOUSE BILL NO. 561 (108 O. L. 1160)—  Free water service to school district—Section 3963 G. C. does not authorize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108 O. L. 1160.	

HOUSE BILL NO. 561 (108 O. L. 1160)—  Municipal corporation—How to compute water rates for school district under section 3963 G. C. where part of property of school district outside of city	29
HOUSE BILL NO. 567 (108 O. L. 709)—  Board of education—When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes———————————————————————————————————	7 <sup>2</sup> 31 1 <sup>2</sup> 43
HOUSE BILL NO. 571 (108 O. L. 1131)—  Roads and highways—Discussion as to authority of State Highway Commissioner to use equipment of a contractor who has been removed from state work—Where General Assembly releases contractor from liability for failure to complete road contract—Not authorized to pay contractor rent for use of equipment to complete contract—Bentz case	124
HOUSE BILL NO. 573 (108 O. L. 1078)—  Motor Vehicles—  Fee for trailers—House Bill No. 573 construed————  When horsepower computed by formula provided in section 6293 G. C.  exceeds twenty-five by fractional part—Fee in such case————	22 13
HOUSE BILL NO. 590 (108 O. L. 1100)— Approval of synopsis of referendum of House Bill No. 590, amending section 4862 G. C. providing that women may vote and be voted for at certain elections————————————————————————————————————	26
HOUSE BILL NO. 610 (108 O. L. 1110)—  Approval—  Contract between the Herring-Hall-Marvin Safe Company and special committee for building of state treasurer's vaults————————————————————————————————————	98 124
HOUSE BILL NO. 615 (108 O. L. 1303)— Schools— How school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other sim-	
ilar levies	<b>7</b> 6

HOUSE BILL NO. 615 (108 O. L. 1303)—Concluded.	Page
Schools—Concluded.	
Where additional levy submitted to electors at primary election held	
on August 10, 1920, failed—May resubmit question at general	
election in 1920—If same carries district entitled to participate in	004
state reserve fund	906
How "aggregate days of attendance of pupils" determined—Pupils	
from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined	751
Taxes and Taxation—	
Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575 G. C. among "state taxes"—Said refusal does not justify county auditor in refusing to extend levy on tax duplicate of county————————————————————————————————————	709
House Bill 615 construed—Effective date of law—Various questions relative to said law considered and answered	394
Interpretation of House Bill No. 615 (108 O. L. 1303)—One mill for tuition purposes authorized by section 7587 G. C. is in addition to three mill limitation provided for in section 5649-3a G. C.—Levy for school purposes authorized by electors under sections 5649-5 and 5649-5a G. C. prior to 1920 may not be made to any extent outside of limitation of section 5649-5b G. C.——————————————————————————————————	338
HOUSE BILL NO. 620 (109 O. I. 1192)	
HOUSE BILL NO. 620 (108 O. L. 1182)— Approval, synopsis, referendum petition against act known as House Bill No. 620—State prohibition of liquor traffic	268
HOUSE BILL 713 (108 O. L. 1199)—  Board of education—When authority of House Bill 713 (108 O. L. 1199)  and House Bill 567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes	741
HUGHES HEALTH ACT— County auditor—Semi-annual apportionment of funds—Shall retain one- half amount of estimate for health purposes apportioned to each township and municipality	252
Health districts under Griswold act—Method of raising funds for General Health Districts—Not necessary to reappoint general district health boards appointed under Hughes act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	237
State Department of Health—Hughes and Griswold acts creating city	
health district boards of health abolished municipal boards of health established prior to passage of such acts	130
HUGHES-GRISWOLD HEALTH LAW—	
Member of city board of education—Deputy health commissioner—Compatible	995
State Department of Health—Health commissioner of city health district not required to be licensed physician—See Hughes-Griswold act	1026

HUMANE AGENT—  Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	Page
HUNTER'S LICENSE—  Fish and game—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
HUSBAND AND WIFE—  Board of Education—  Where husband member of board votes to employ his wife—May not	
be violation of section 12932 G. C.—Is violation of section 4757 G. C.—Equity leaves parties where it finds them Where wife of member of board appears as party to contract with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school	1122
Inheritance tax law—Safety deposit box—Where leased in joint names of deceased husband and surviving wife—Packages found marked with name of corporation—How examination of box should proceed———Probate court—Section 12025 G. C. construed—Applicable only to state and not private institutions————————————————————————————————————	203
HYDRAULIC PRESSED STEEL COMPANY—  Taxes and taxation—Credits of corporations are to be arrived at for taxation purposes in same way as are credits of natural person, debts being deducted therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company————————————————————————————————————	403
HYGIENE— Schools—Appointment of supervisor and teacher of hygiene by board of education for term of four years, in place of school physician, is illegal—See section 7692 G. C. for duties of school physician—When board of education of city school district required to make appointments from civil service list————————————————————————————————————	888
IMBECILES— Ohio Commission for Blind—Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio Commission for Blind	1033
IMMIGRANTS—  Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of eighty-third General Assembly—Continues until January 1, 1921	194

INDICTMENTS—	Page
Ohio State Reformatory—Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid in each case by state under section 13722 G. C. et seq	1199
INDIGENT PERSON—	
Outside relief—Permanent partial outside relief to indigent persons should	
be afforded by township or city rather than by county—Exception—	
See section 3476 G. C. (108 O. L. 272)	1177
Soldiers' Relief Commission—Divorced woman is not a "widow" of a	
soldier within meaning of said act	725
INDUSTRIAL COMMISSION OF OHIO—	
Approval—	•
Bond issue, city of Warren, Ohio, sewer improvements in amount of.	
\$6,700	294
Bond issue, Portsmouth City School District, in sum of \$64,000	21
Bond issue, road improvement in Eric County in the sum of \$55,000	21
Bond issue, village of Wellington, Ohio, in the sum of \$25,000	10
Bond issue, Medina County, Ohio, in the sum of \$24,637.25	
Bond issue, village of Wickliffe, in amount of \$25,000	169
Bond of Aden E. Smith, State Inspector of Plumbing, in the sum of	
\$5,000—Chicago Bonding and Insurance Company, surety	58
Bonds of Brookville Consolidated School District, Montgomery	
County, Ohio, in amount of \$120,000	674
Bonds of Conneaut City School District in amount of \$5,500	1203
Bonds of Conneaut City School District in amount of \$12,500	1203
Bonds of Dayton City School District in amount of \$100,000	679
Bonds of Lakewood City School District in amount of \$75,000	391
Bonds of Mansfield City School District in amount of \$200,000	800
Bonds of Rushville Union School District, Fairfield County, Ohio,	
in amount of \$20,000	617
Bonds of Junction City, Ohio, in amount of \$2,000 for street improve-	
ments	1063
Bonds of Special Rural School District of Green Township, Clark	
County, Ohio, in amount of \$30,000 for establishment of school	
house	514
Bonds of Special School District, Mad River Township, Clark County, Ohio, in amount of \$45,000 for school house	527
Bonds of city of Ashland in amount of \$20,000 for street improve-	
ments	617
Bonds of city of Ashland in amount of \$60,000 for waterworks ex-	
tension	616
Bonds of city of Bellaire, Ohio, in amount of \$150,000 for street im-	:
provements	762
Bonds of city of Hamilton, Ohio, in the amount of \$50,000 for elec-	
tric light and waterworks	186
Bonds of city of Hamilton, Ohio, in amount of \$75,000 for water-	1120
works improvements	1129
Bonds of city of Ironton, Ohio, in amount of \$12,000 for street im-	1243
Bonds of city of Kenton, Ohio, in amount of \$18,700 for fire ap-	
paratus	1173

INDUSTRIAL COMMISSION OF OHIO—Continued.	Page
Approval—Continued.  Bonds of city of Lima, Ohio, in amount of \$6,500 for special assess-	=00
Bonds of city of Lima, Ohio, in amount of \$7,000 for street assess-	720
* Bonds of city of Lima, Ohio, in amount of \$17,500 for street assessments	719 719
Bonds of city of Lima, Ohio, in amount of \$16,500 for street assessments	720
Bonds of city of Lima, Ohio, in amount of \$36,000 for street assessments	720
Bonds of city of Lima, Ohio, in amount of \$18,000 for street improvements	719
Bonds of city of East Liverpool, Ohio, in amount of \$7,000 for street improvements	675
Bonds of city of Lorain, Ohio, in amount of \$25,000 for street improvements	852
Bonds of city of Lorain, Ohio, in amount of \$20,000 for street improvements	852
Bonds of city of Lorain, Ohio, in amount of \$17,000 for street improvements	852
Bonds of city of Lorain, Ohio, in amount of \$17,000 for street im-	852
Bonds of city of Mansfield, Ohio, in amount of \$10,000 for garbage and refuse disposal plant	764
Bonds of city of Mansfield, Ohio, in amount of \$39,243.77 for purpose	
of extending time of payment of certain indebtedness————Bonds of city of Mansfield, Ohio, in amount of \$38,700 for road im-	616
Bonds of city of Mansfield in amount of \$22,000 for special assess-	530
ments for improvement of public parks Bonds of city of Mansfield, Ohio, in amount of \$31,500 for street assessments	528 763
Bonds of city of Mansfield, Ohio, in amount of \$13,100 for street assessments	530
Bonds of city of Mansfield, Ohio, in amount of \$1,500 for street assessments	763
Bonds of city of Mansfield, Ohio, in amount of \$1,200 for street assessments	763
Bonds of city of Mansfield, Ohio, in amount of \$999 for street assessments	763
Bonds of city of Mansfield, Ohio, in amount of \$65,000 for street	617
Bonds of city of Mansfield, Ohio, in amount of \$42,650 for street improvements	529
Bonds of city of Mansfield, Ohio, in amount of \$28,450 for street improvements	529
Bonds of city of Mansfield, Ohio, in amount of \$25,650 for street	
Bonds of city of Mansfield, Ohio, in amount of \$17,200 for street	763 531
Bonds of city of Mansfield, Ohio, in amount of \$15,900 for street improvements	531 764

INDUSTRIAL COMMISSION OF OHIO—Continued.	Page
Approval—Continued.	
Bonds of city of Mansfield, Ohio, in amount of \$7,250 for street im-	<b>r</b> 200
Bonds of city of Mansfield, Ohio, in amount of \$4,950 for street im-	529
provements	530
Bonds of city of Mansfield, Ohio, in amount of \$8,000 for street im-	300
provements	528
Bonds of city of Mansfield, Ohio, in amount of \$3,200 for street im-	
provements	776
Bonds of city of Mansfield, Ohio, in amount of \$2,900 for street im-	
provements	530
Bonds of city of Mansfield, Ohio, in amount of \$2,800 for street im-	
provements	529
Bonds of city of Mansfield, Ohio, in amount of \$2,550 for street im-	<b>521</b>
Bonds of city of Mansfield, Ohio, in amount of \$1,100 for street im-	531
provements	762
Bonds of city of Mansfield, Ohio, in amount of \$900 for street im-	\ /02
provements	529
Bonds of city of Mansfield, Ohio, in amount of \$700 for street im-	
provements	530
Bonds of city of Mansfield, Ohio, in amount of \$42,000 for water-	
works improvement	764
Bonds of city of Piqua, Ohio, in amount of \$57,300 for street im-	1000
provements	1030
Bonds of Portsmouth, Ohio, in amount of \$25,000 for equipment of fire department	E16
Bonds of city of Wapakoneta, Ohio, in amount of \$102,000 for street	515
improvements	776
Bonds of city of Wapakoneta, Ohio, in amount of \$67,000 for sewer	,,,
and street improvements	776
Bonds of city of Wapakoneta, Ohio, in amount of \$41,000 for street	
improvements	776
Bonds of city of Warren, Ohio, in amount of \$12,500 for fire ap-	
paratus	578
Bonds of city of Warren, Ohio, in the amount of \$19,000 for street	170
improvementsBonds of East Liverpool, Ohio, in amount of \$10,200 for street im-	172
provements	172
Bonds of Allen County, Ohio, in amount of \$25,000 for building	-, 2
nursery at children's home	617
Bonds of Ashland County, Ohio, in amount of \$83,000 for road im-	
provements	849
Bonds of Auglaize County, Ohio, in amount of \$141,000 for road im-	
provements	191
Bonds of Auglaize County, Ohio, in amount of \$5,500 for road im-	225
Bonds of Belmont County, Ohio, in amount of \$66,000 for road im-	335
provementsprovements	191
Bonds of Butler County, Ohio, in amount of \$67,600 for road im-	471
provement	1102
Bonds of Clark County, Ohio, in amount of \$195,000 for remodeling	
court house	1082

INDUSTRIAL COMMISSION OF OHIO—Continued.	Page
Approval—Continued.  Bonds of Clark County, Ohio, in amount of \$324,700 for road improvements	1257
Bonds of Clermont County, Ohio, in amount of \$30,000 for building and repairing bridges	716
Bonds of Columbiana County, Ohio, in amount of \$18,500 for road improvements	851
Bonds of Coshocton County, Ohio, in amount of \$76,000 for road improvements	64 <b>7</b>
Bonds of Crawford County, Ohio, in amount of \$123,000 for road improvements	850
Bonds of Defiance County, Ohio, in amount of \$42,000 for construc-	782
Bonds of Delaware County, Ohio, in amount of \$7,000 for road improvements	908
Bonds of Delaware County, Ohio, in amount of \$8,000 for road improvements	908
Bonds of Delaware County, Ohio, in amount of \$8,700 for road improvements	907
Bonds of Delaware County, Ohio, in amount of \$15,500, special assessments for ditch construction	515
Bonds of Delaware County, Ohio, in amount of \$4,000 for improving Delaware County Home	1080
Bonds of Erie County, Ohio, in amount of \$77,120 for road improvements	490
Bonds of Franklin County, Ohio, in amount of \$335,000 for road improvements	648
Bonds of Franklin County, Ohio, in amount of \$97,000, for street improvements	812
Bonds of Geauga County, Ohio, in amount of \$9,700 for road improvements	191
Bonds of Guernsey County, Ohio, in amount of \$8,000, repairing county infirmary	431
Bonds of Guernsey County, Ohio, in amount of \$136,000 for road improvements	713
Bonds of Hardin County, Ohio, in amount of \$27,000 for road improvements	613
Bonds of Hardin County, Ohio, in amount of \$12,200 for road improvements	999
Bonds of Henry County, Ohio, in amount of \$74,000 for road improvements	760
Bonds of Jefferson County, Ohio, in amount of \$68,500 for road improvements	192
Bonds of Lòrain County, Ohio, for road improvements in amount of \$79,000	169
Bonds of Madison County, Ohio, in amount of \$119,900 for road improvements	1189
Bonds of Mahoning County, Ohio, in amount of \$175,000 for bridge construction	528
Bonds of Montgomery County, Ohio, in amount of \$18,000 for bridges	713
Bonds of Montgomery County, Ohio, in amount of \$225,000 for building bridge	717

INDUSTRIAL COMMISSION OF OHIO—Continued.	Page
Approval—Continued.	
Bonds of Montgomery County, Ohio, in amount of \$150,000 for road	
improvement purposes	490
Bonds of Marion County, Ohio, in amount of \$133,000 for road im-	#1#
provements	717
Bonds of Richland County, Ohio, in amount of \$40,500 for road im-	
provements	757
Bonds of Richland County, Ohio, in amount of \$36,500 for road im-	
provements	757
Bonds of Richland County, Ohio, in amount of \$67,000 for road im-	
provements	757
Bonds of Sandusky County, Ohio, in amount of \$31,200 for road	002
improvements	983
Bonds of Sandusky County, Ohio, in amount of \$31,500 for road	002
improvements	983
Bonds of Sandusky County, Ohio, in amount of \$51,500 for road	002
provements	982
Bonds of Sandusky County, Ohio, in amount of \$93,000 for road	003
improvements :	982
Bonds of Sandusky County, Ohio, in amount of \$60,000 for road	002
improvements	982
Bonds of Sandusky County, Ohio, in amount of \$325,000	675
Bonds of Trumbull County, Ohio, in amount of \$12,000 for county	62E
Bonds of Trumbull County, Ohio, in amount of \$51,000 for road	635
improvements	680
	060
Bonds of Trumbull County, Ohio, in amount of \$58,600 for road improvements	527
Bonds of Trumbull County, Ohio, in amount of \$49,000 for road	341
	759
Bonds of Trumbull County, Ohio, in amount of \$78,000 for road	739
improvements	1182
Bonds of Union County, Ohio, in amount of \$168,200	614
Bonds of Union County, Ohio, in amount of \$37,600 for road im-	014
provements	247
Bonds of Union County, Ohio, in amount of \$7,500 for road im-	247
provements	247
Bonds of Union County, Ohio, for road improvements in amount of	21,
\$14,200	246
Bonds of Union County, Ohio, for road improvements in amount of	
\$3,800	246
Bonds of Union County, Ohio, in amount of \$64,000 for road im-	
provements	246
Bonds of Union County, Ohio, in amount of \$34,400 for road im-	
provements	246
Bonds of Union County, Ohio, in amount of \$9,600 for road im-	
provements	246
Bonds of Union County, Ohio, in amount of \$5,800 for road im-	
provements	245
Bonds of Union County, Ohio, in amount of \$5,500 for road im-	•
provements	245
Bonds of Wood County, Ohio, in amount of \$125,000 for road im-	•
provements	678

INDUSTRIAL COMMISSION OF OHIO—Continued.	Page
Approval—Continued.  Bonds of Wyandot County, Ohio, for road improvements in amount  of \$20,350	304
Bonds of Wyandot County, Ohio, in amount of \$114,000 for road improvements	930
Bonds of Wyandot County, Ohio, in amount of \$11,036.20 for road improvements	1139
Bonds of Glenmont Rural School District in amount of \$60,000 Bonds of Madison Rural School District, Lake County, Ohio, in amount of \$12,500 for school purposes	515 313
Bonds of Nankin Rural School District in amount of \$3,000 for improving school building	191
Bonds of Richland Rural School District in amount of \$60,000 to complete partially built school building	1228
Bonds of Union Rural School District, Hamilton Township, Warren County, in the amount of \$1,000	171
Bonds of West Carlisle Rural School District in amount of \$3,000 Bonds of Warrensville Rural School District in amount of \$65,000 Bonds of Willoughby Rural School District, Lake County, Ohio, in	908 1140
Bonds of Willoughby Rural School District in amount of \$15,000 for school purposes	149 313
Bonds of Adams Township Rural School District, Lucas County, Ohio, in amount of \$150,000	678
Bonds of Austinburg Township Rural School District in amount of \$15,000 for improvement purposes.	550
Bonds of Bloom Township Rural School District, Seneca County, Ohio, in amount of \$100,000	550
Bonds of Brimfield Township Rural School District, Portage County, Ohio, in amount of \$25,000	851
Bonds of Brimfield Township Rural School District, Portage County, Ohio, in amount of \$50,000	851
Bonds of Brookfield Township Rural School District in amount of \$17,000	245
Bonds of Concord Township Rural School District in amount of \$75,000	137
Bonds of Dorset Township Rural School District in amount of \$20,000 for school buildings	999
Bonds of Franklin Township Rural School District in amount of \$30,000 for erecting and equipping school building	719
Bonds of Grand Prairie Township Rural School District, Marion County, Ohio, in amount of \$9,000	242
Bonds of Green Township Rural School District in amount of \$64,000, to purchase and equip school house	1285
Bonds of Hopewell Township Rural School District, Seneca County, Ohio, in amount of \$75,000	1242
Bonds of Jackson Township Rural School District in amount of \$100,000	613
Bonds of Jackson Township Rural School District in amount of \$80,000	761
Bonds of Jackson Township Rural School District, Wood County, Ohio, in amount of \$130,000	762

INDUSTRIAL COMMISSION OF OHIO—Continued.	Pag
Approval—Continued.	
Bonds of Madison Township Rural School District in amount of \$50,000	843
Bonds of Marshall Township Rural School District in amount of	488
\$2,500 to install heating system	
\$40,000	1182
Bonds of Randolph Township Rural School District, Montgomery County, Ohio, in amount of \$2,000 for repairing and furnishing school house	1228
Bonds of Ross Township Rural School District in amount of \$20,000 for erecting and furnishing school house-	719
Bonds of Scioto Township Rural School District, Pickaway County, Ohio, in amount of \$25,000	758
Bonds of Springcreek Township Rural School District in amount of \$75,000	384
Bonds of Springfield Township Rural School District in amount of	680
\$60,000Bonds of Springfield Township Rural School District, Summit	
County, Ohio, in amount of \$49,000	550
Bonds of Springfield Township Rural School District in amount of \$60,000 for school purposes	322
Bonds of Washington Township Rural School District in amount of \$190,000	472
Bonds of Wheeling Township Rural School District in amount of \$85,000 for erection of school building	190
Bonds of Gibson Township, Mercer County, Ohio, in amount of \$5,500 for road improvements	613
Bonds of Hamilton Township, Lawrence County, Ohio, in amount of \$16,000 for road improvements	1110
Bonds of Springfield City School District in amount of \$125,000	716
Bonds of Springfield City School District in amount of \$90,000 for erecting new buildings	1090
Bonds of Upper Sandusky, Ohio, in amount of \$12,500 for fire engine_	849
Bonds of Urbana City School District in amount of \$140,000	908
	762
Bonds of Wooster City School District in amount of \$23,000	
Bonds of Bettsville Village School District in amount of \$9,000 Bonds of Bexley Village School District in amount of \$50,000 for	1140
school building	E30
	528
Bonds of Camden Village School District in amount of \$21,000	758 930
Bonds of Carey Village School District in amount of \$155,000	930
Bonds of DeGraff Village School District, Logan County, Ohio, in	
amount of \$125,000	676
Bonds of DeGraff Village School District, Logan County, Ohio, in	
amount of \$5,000	675
Bonds of Franklin Village School District, Warren County, Ohio, for	
erecting school house	680
Bonds of Garfield Heights Village School District in amount of \$80,000 for erecting of school building	976
Bonds of Grandview Heights Village School District in amount of \$20,000	
Bonds of Holgate Village School District, Henry County, Ohio, in	1090
amount of \$10000	OE 2

INDUSTRIAL COMMISSION OF OHIO—Continued.  Approval—Continued.	Page
Bonds of McDonald Village School District, Trumbull County, Ohio, in amount of \$50,000	391
Bonds of Miamisburg Village School District in amount of \$30,000-	1082
Bonds of New Waterford Village School District, Columbiana County, Ohio, in the sum of \$7,257.51	53
Bonds of North Canton School District, Stark County, Ohio, in	
amount of \$120,000	1063
Bonds of North Canton Village School District in amount of \$80,000 for school building	186
Bonds of Pioneer Village School District in amount of \$125,000	851
Bonds of South Euclid Village School District in amount of \$35,000-	1139
Bonds of Tiro Consolidated School District in amount of \$10,000 to	1220
complete partially built school houseBonds of West Liberty Village School District in amount of \$90,000	1228
for construction of new school building	616
Bonds of West Liberty Village School District in amount of \$5,000	010
for erection of school building	616
Bonds of West Liberty Village School District in amount of \$75,000	1090
Bonds of Willoughby Village School District, in amount of \$25,000	124
Bonds of Village of Alexandria, Ohio, in amount of \$12,902,10 for	
street improvements	1074
Bonds of Village of Alexandria, Ohio, in amount of \$41,599.54 for	
street improvements	1074
Bonds of Village of Bexley, Franklin County, Ohio, in amount of	
\$68,000 special assessments for sewer construction	515
Bonds of Village of Bexley, Ohio, in amount of \$98,000 for sewer improvements	1062
Bonds of Village of Chagrin Falls, Ohio, in amount of \$3,336, street	470
improvementsBonds of Village of Chagrin Falls, Ohio, in amount of \$1,059.40,	472
street improvements	472
Bonds of Village of Chagrin Falls, Ohio, in amount of \$6,764 for	-1,7 2
street improvements	514
Bonds of Village of Crooksville, Ohio, in amount of \$12,000	759
Bonds of Village of Cuyahoga Falls, Ohio, in amount of \$5,000 for	
sewer construction	615
Bonds of Village of Cuyahoga Falls, Ohio, in amount of \$24,000	678
Bonds of Village of Cuyahoga Falls, Ohio, in amount of \$146,000 for	
street improvements	615
Bonds of Village of DeGraff, Ohio, in amount of \$11,277 for street	<b>(1</b> F
improvements	615
Bonds of Village of Dublin in amount of \$2,500 for electrical con- structions	1110
Bonds of Village of East Columbus, Ohio, in amount of \$6,500 for	1110
street improvements	717
Bonds of Village of East Columbus, Ohio, in amount of \$6,500 for	, , ,
street improvements	717
Bonds of Village of East Columbus, Ohio, in amount of \$3,500 for	
street improvements	717
Bonds of Village of East Columbus, Ohio, in amount of \$7,000 for	
street improvements	718

INDU	STRIAL COMMISSION OF OHIO—Continued.	1
, Ap	proval—Continued.	
	Bonds of Village of East Columbus, Ohio, in amount of \$11,500 for	
	street improvements	
	Bonds of Village of East Columbus, Ohio, in amount of \$19,500 for	
	street improvements	
	Bonds of Village of East Columbus, Ohio, in amount of \$6,500 for	
	street improvements	
	Bonds of Village of East Columbus, Ohio, in amount of \$8,000 for	
	street improvements	
	Bonds of Village of Geneva, Ohio, in amount of \$30,000 to enlarge	
	and improve pumping station	
	Bonds of Village of Girard, Ohio, for street improvements in amount	
	of \$30,000	
	Bonds of Village of Girard, Ohio, in amount of \$12,000 for street	
	improvements	
	Bonds of Village of Girard, Ohio, for road improvements in the	
	amount of \$16,000	
	Bonds of Village of Girard in amount of \$8,000 for street assess-	
	ments	
	Bonds of Village of Girard, Ohio, in amount of \$25,000 for street im-	
	provements f Months and f consideration of the constant	
	Bonds of Village of Kent, Ohio, in amount of \$29,968.44, street im-	
	provements	
	Bonds of Village of Leipsic, Ohio, in amount of \$12,750 for street im-	
	provements	
	Bonds of Village of Lynchburg, Ohio, in amount of \$3,000	
	Bonds of Village of McDonald, Ohio, in amount of \$1,474.75 for	
	sidewalk improvement	
	Bonds of Village of McDonald, Ohio, in amount of \$4,484.10 for	
	street improvementsBonds of Village of McDonald, Ohio, in amount of \$17,240.20 for	
	street and sewer improvements	
•	Bonds of Village of North College Hill, Ohio, in amount of \$4,600	
	for street improvements	
	Bonds of Village of Oakwood, Ohio, in amount of \$12,600 for fire	
•	engine house	
	Bonds of Village of Oakwood, Montgomery County, Ohio, in amount	
	of \$45,000 for waterworks	
• •	Bonds of Village of Struthers, Ohio, for street improvements in the	
	amount of \$26,150	
	Bonds of Village of Struthers, Ohio, for street improvements in the	
	amount of \$21,000	
	Bonds of Village of Westerville, Ohio, in amount of \$40,000 for water-	
	works improvement	
•	Bonds of Village of Wickliffe, Ohio, for erection of waterworks, in	
	amount of \$35,000	
	Bonds of Village of Wilmington, Ohio, in amount of \$6,000, road	
	improvements	
	Bonds of Village of Wilmington, Ohio, in amount of \$22,500, road	
	improvements	
	Bonds of Village of Wilmington, Ohio, in amount of \$4,000, road	
	improvements	

INDUSTRIAL COMMISSION OF OHIO—Continued.	Page
Approval—Concluded.	
Bonds of Village of Wilmington, Ohio, in amount of \$9,000, road	204
improvements	394
Deficiency bonds, Auglaize Rural School District, in amount of \$4,500_	171
Deficiency bonds of Bryan Village School District in amount of \$44,300	294
Deficiency bonds of City of Circleville, Ohio, in amount of \$6,000	1182
Deficiency bonds of Conneaut City School District in amount of	
\$49,000	358
Deficiency bonds in Dorset Township Rural School District in amount	
of \$3,500	248
Deficiency bonds of East Liverpool City School District in amount of	
\$66,000	679
Deficiency bonds of Fairfield Township Rural School District in amount of \$8,500.59	490
Deficiency bonds of Galion City School District in amount of \$36,000.	391
Deficiency bonds of Israel Township Rural School District, Preble	371
County, Ohio, in amount of \$10,000	615
Deficiency bonds of Lima City School District in amount of \$85,000	1140
Deficiency bonds of Lima City School District in amount of \$109,000	1140
Deficiency bonds of New Bloomington Village School District in	
amount of \$10,000	148
Deficiency bonds of Salineville Village School District in amount of \$26,700	313
Deficiency bonds of Somerset Village School District, Perry County,	
Ohio, in amount of \$7,000	643
Deficiency bonds of Village of Junction City in amount of \$4,500	89
Deficiency bonds of Village of Shawnee, Ohio, in amount of \$10,000	1062
Deficiency bonds of Village of Shawnee, Ohio, in amount of \$9,000	89
Deficiency bonds of Village of New Straitsville, Ohio, in amount of	222
\$10,000 Deficiency bonds of Washington City School District, Fayette County,	322
Ohio	102
Deficiency bonds of Wellington Village School District in amount of	102
\$16,324.78	675
Refunding bonds of Bellefontaine City School District in amount of	
\$40,000	1173
Refunding bonds of Galion City School District in amount of \$20,000	1082
Refunding bonds of Jackson Township Rural School District in	1002
amount of \$2,100	1083
Refunding bonds of Jeromeville Village School District in amount of	
\$10,000	1102
Refunding bonds of Lancaster City School District in amount of \$36,000	<b>7</b> 59
Refunding bonds of Liberty Union Village School District, Fairfield	
County, Ohio, in amount of \$51,000	245
Sewer bonds of City of East Liverpool, Ohio, in amount of \$20,000	1173
Special assessment sewer bonds of Village of Worthington, Ohio, in amount of \$95,000	996
Waterworks bonds, Village of Eaton, Ohio, in amount of \$27,500	958

Page	INDUSTRIAL COMMISSION OF OHIO—Continued.
9	Disapproval—
756	Bond issue, Hardin County, Ohio, in the sum of \$27,000
677	Bonds of Bainbridge Village School District in amount of \$20,000
0//	Bonds of Bainbridge Village School District in amount of \$20,000
641	Bonds of Brimfield Township Rural School District, Portage County, Ohio, in amount of \$75,000
071	Bonds of Henry County, Ohio, in amount of \$74,000 for road im-
578	provements
576	Bonds of Montgomery County, Ohio, in amount of \$150,000 for road
249	improvements
	Bonds of Moulton Township, Auglaize County, Ohio, in amount of
671	\$12,800 for road improvements
356	Bonds of New Athens in amount of \$3,700 for street assessments
	Bonds of Putnam County, Ohio, in amount of \$83,600 for road im-
1249	provements through Village of Ottoville
	Bonds of Richland County, Ohio, in amount of \$40,500, road im-
392	provements
	Bonds of Richland County, Ohio, in amount of \$67,000, road im-
392	provements
	Bonds of Richland County, Ohio, in amount of \$36,500, road im-
393	provements
	Bonds of Saline Township Road District, Jefferson County, Ohio, in
356	amount of \$20,000 for road improvements
169	Bonds of Sylvania Village School District in amount of \$6,000
- 10	Bonds of Williams County, Ohio, in amount of \$12,500 for road
648	improvements
<i>C</i> 41	Bonds of Williams County, Ohio, in amount of \$13,500, road im-
641	provementsBonds of Williams County, Ohio, in amount of \$15,800 for road im-
649	provements
017	Bonds of Williams County, Ohio, in amount of \$23,400 for road im-
657	provements
007	Bonds of Williams County, Ohio, in amount of \$41,500 for road im-
658	provements
-	Bonds of Williams County, Ohio, in amount of \$75,000 for road im-
659	provements
	Deficiency bonds of Montpelier Village School District, in amount of
431	\$25,000
	Deficiency bonds of Galion City School District in amount of
	\$36,000—Contrary to provisions of House Bill 567, Section 4, 108
315	O. L., 711
	Deficiency bonds of Grand Prairie Township Rural School District,
148	Marion County, Ohio, in amount of \$13,500
	Refunding bonds of Harrison Township Rural School District in
1183	amount of \$2,600
303	Refunding bonds of Trumbull County, Ohio, in amount of \$64,000
500	Mines and mining—Washrooms at coal mines for use of employees—
	Section 934-1 G. C. supplementary to section 934 G. C.—Penal pro-
415	visions of section 976 G. C. apply to section 934 and 974-1 G. C.—renar pro-
413	Minors—Employment in moving picture shows—Statutes governing such
609	employmentemployment in moving picture snows—Statutes governing such
CUD	vp.vjv

INDUSTRIAL COMMISSION OF OHIO—Concluded.	Page
Schools—Where Chief Inspector of Workshops and Factories orders repairs of various kinds under section 7630-1 G. C.—Equipment can not be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—Building for county normal school maintained by district board of education—When bond issue may be made by local board of education for county normal school for repairs, etc.————————————————————————————————————	825
State building code—Roof garden—When same is over garage within meaning of section 12600-42 G. C.—Specific case	505
Workmen's Compensation Act-	
Dock employees are in maritime service and said act is not applicable to those so engaged—Industrial commission without authority to disburse state insurance fund to employees injured in maritime service—Discussion of waiver of certain rights by employee in maritime work where compensation obtained from state insurance fund————————————————————————————————————	1250
Interpretation of section 1465-75 G. C. (108 O. L. 1145)—Where em-	1230
ployer in default for payment of premium—Payment of premium after injury does not deprive employee of right to bring suit or have award made under section 1465-74 G. C.—Industrial Commission not required to exonerate employer in such case—When	;
compensation may be made to such employee	1212
Section 1465-61 G. C. construed—Persons in service of county or township who are required to be elected are "officials"—Every other person "employee"———————————————————————————————————	59
INDUSTRIAL SCHOOLS—	
Inheritance tax law—Bequest to trustees for founding or aiding an industrial school to be open to all on same terms and not operated for profit is exempt from said tax————————————————————————————————————	1233
INHERITANCE TAX LAW	
Bequest to—	
Bishop of Catholic diocese for education of candidates for priesthood subject to tax—When bequest to church auxilliary society subject to tax—Bequest to religious order for relief of poor exempt from tax—Bequest for masses for repose of testator's soul subject to tax	388
Church for general purposes is taxable	640
Trustees for founding or aiding an industrial school to be open to all on same terms and not operated for profit is exempt from said	
Collateral inheritance tax—Where testator died prior to June 5, 1919, and	1233
left entire estate in trust during lifetime of his widow, directing it should be distributed at her death among his then living relatives of certain class and in default of any such relatives then in accordance with laws of descent and distribution—Inheritance tax not applicable—When same is applicable—	379

INF	HERITANCE TAX LAW—Continued.	Page
	Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxa-	
	ble succession-Where prior to June 5, 1919, stocks purchased and	
	certificates issued to "V. and E. and their survivor," not taxable suc-	
	cession under act of 1919—When certificate of deposit taxable under	
	said law when joint account held in name of decedent and one or	470
	more other persons in Ohio bank	473
	Foreign executor has right to marshal assets of estate so as to appropriate assets in Ohio to payment of general legacies in such a way as to	
	produce smallest possible tax in this state—Minority rule also dis-	
	cussed	939
	Funds set aside under will of George H. Marsh, Van Wert County, Ohio,	
	in trust for Marsh foundation, not subject to said tax-Purpose of in-	
	stitution of public charitable nature	1048
	How interests arising under a certain will are taxed	988
	In event of testate successions where case for an election arises and widow	
	elects to take under will instead of under law-No deduction to be	
	made for inheritance tax purposes from value of estate which she thus	
	takes under will on account of dower interest of which she has thus	024
	barred herself	834
	rights and homestead rights for purpose of inheritance tax	1044
	Partnership—Where death of partner occurs whose partnership agreement	1077
	specifically provides against dissolving of firm by death of partner—	
•	Succession taxable	199
	Payment of said tax on April 30, 1920, is made four full months prior to	•
	expiration of year after accrual of tax on August 31, 1919—Discount	
	should be 4 per cent	592
	Probate Court—	
	Has inherent power to modify or vacate an order determining said	
	tax at term at which such order was entered—Also has power to	
;·.	correct entry of order determining tax—How order determining	
	tax can be modified or vacated after term at which order made	650
)***	Witness fees in juvenile cases under sections 1680 and 3011 G. C. et	030
	seq. (108 O. L., 1203)—Witness fees in lunacy, epileptic and	
	feebleminded cases under said law—The words "proved insolvent"	
	used in section 1982 G. C. construed—Fees and expenses of officers	
	referred to in section 5348-10 G. C. (108 O. L. 1203) construed-	
	Phrases in sections 1602 and 1982 G. C. as to "persons legally re-	
:	sponsible for his care and support" construed	728
	Property transferred inter vivos in contemplation of death is to be ap-	
	praised for said tax purposes as of date of death of decedent—When	1220
	inchoate dower right extinguished by mergerQuestion as to whether debts apportioned as on personalty only or should	1229
:	entire estate be considered irrespective of whether it consists of per-	
	sonalty or realty—Method of apportionment when part of indebted-	
	ness secured by mortgage on New York real estate	1167
	Safety deposit box—Where leased in joint names of deceased husband and	
	surviving wife-Packages found marked with name of corporation-	
	How examination of box should proceed	203
	Stock in foreign corporation belonging to estate of deceased resident	
	of this state subject to said tax—When set-off allowed	600

INHERITANCE TAX LAW—Concluded.	Page
Succession to stock in corporation consolidated under laws of this and other states—Principal place of business in another state—How juris-	
diction determined and tax computed	952
Successions to— Grandchildren born prior to death of testator take place immediately	
on such death and amount to vested remainders so that tax is	
immediately due and payable—Grandchild entitled to exemption—	
Remainder in land devised to two childless sons vested immedi-	
ately at death of testator in his residuary devises—Life estates	
given respectively to consorts of children of decedent are wholly	•
contingent-When and how tax determined for above cases	660
Where boy and girl taken into home of aunt and uncle and remain	
during entire childhood-When entitled to exemption under cer-	
tain statement of facts	1155
What allowance or deduction widow entitled to receive by way of value	
of her dower where she succeeds to land by inheritance on death of	
husband, no children-Provision for year's support and homestead	
rights are in same class with dower	961
Where T. died testate on May 1, 1920, and a few days before his death in	
contemplation of that event conveyed to A. tract of real estate worth	
\$20,000, there being as consideration for such conveyance services rendered by A., which services were fairly worth \$1,000—Also an-	
other case in which inadequacy of consideration determined for pur-	
pose of inheritance tax	737
Where testator devised his property to widow for life with power to in-	, 0,
vade principal and consume such part thereof as she desires, directing	
that unconsumed balance remaining at her death pass to his children	
in equal shares—How tax determined	933
Where there is a devise to A. for life and at his death to heirs of his body,	
section 5343 G. C. requires that contingent remainders be valued on	
hypothesis that it will become vested in single heir of H's body as	
remotely related as possible to testator	970
Words "brother" and "sister" in paragraph 3 of section 5334 G. C. include	
half-brothers and half-sisters	177
INITIATIVE PETITION—	
Ohio Site Value Taxation League—Approval of synopsis for initiative	
petition for proposed amendments to Ohio Constitution	516
period for proposed unicidancies to only constitution	310
INJUNCTIONS—	
Elections-When injunction issued in a taxpayer's action to enjoin per-	
formance of contract by board of deputy state supervisors of elec-	
tions—Costs payable from county treasury upon allowance of county	
commissioners	3
INMATEC	
INMATES—	
Ohio Commission for Blind—Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of	7
juvenile court when he is satisfied blind child is not being properly	
educated at county home—Not illegal for blind inmates of county	
homes to perform labor for.Ohio commission for blind	1033
Probate court—Section 12025 G. C. construed—Applicable only to state	1000
and not private institutions	746

INSANE PERSON—	Page
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary———————————————————————————————————	861
Juvenile court—Person committed by said court to board of administra- tion for examination by Bureau of Juvenile Research—Where person declared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C	841
Lunacy proceedings—Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days from date of issue—Who may execute second medical certificate and who entitled to witness fees	809
Probate Court—	003
Physicians entitled to fee of \$5.00 when person proceeded against adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for day's attendance and mileage when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not entitled	
to \$1.00 per day witness fee in addition to \$5.00 fee	733
Section 12025 G. C. construed—Applicable only to state and not private institutions	746
Without jurisdiction in insanity cases where residence of alleged insane person is known unless said person has legal settlement in county—What is legal settlement—Cases of non-resident or where residence is unknown of alleged insane person, court may take jurisdiction for purposes contemplated in sections 1819 and 1820 G. C.	265
	i
INSECTS—	,
Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C.	1091
INSPECTOR OF BUILDING AND LOAN ASSOCIATIONS—	
Should decline to accept mortgage where no payment made upon obliga-	
tion secured for period of twenty-one years prior to date when validity of security is to be considered	1000
INSTITUTION—	
Inheritance tax law—Funds set aside under will of George H. Marsh, Van	
Wert County, Ohio, in trust for Marsh foundation, not subject to said tax—Purpose of institution of public charitable nature	1048
Municipal corporations—Sections 3963 and 14769 G. C. applicable to municipalities which do not maintain municipal waterworks but buy water from another municipality or private company—Sections applicable to institutions that admit persons who are residents of such	
municipalities	75

INSTITUTION FOR FEEBLEMINDED—  Juvenile court—Where minor committed to Ohio Board of Administration pursuant to section 1841-1 G. C.—Child assigned to Institution for	Page
Feebleminded—County committing minor responsible for support— Minor cannot be held at institution after he or she reaches age of twenty-one years unless probate court commits in manner provided by section 1893 G. C	436
INSURANCE—	
Approval—	
Amendment and certificate of amendment of articles of incorporation of The Ohio State Life Insurance Company	149
Articles of incorporation of The Newton Steel Workers' Relief Association, mutual protective association.	531
Articles of incorporation, The Anchor Life and Accident Insurance	551
Articles of incorporation of The Knight Indemnity Company	745
Articles of incorporation of The Richland Equity Fire and Lightning Protected Mutual Insurance Association	838
Certificate of amendment to articles of incorporation, The Liberty	1006
Mutual Insurance CompanyArticles of incorporation of The American Assurance and Bonding	1206
Company of Cincinnati, Ohio	1243
Mutual protective associations—Not empowered to insure property gen-	η <b>-</b> .•
erally-May insure property authorized-Articles of incorporation	
must provide for enforcement of any contract entered into whereby	•
members agree to be assessed specifically for incidental purposes and for payment of losses which occur to members	1013
Roads and highways—County commissioners not authorized to procure insurance on automobile trucks turned over to state by federal gov-	
ernmenternment	
Treasurer of state-Liability of surety company on account of deposits	
of state funds and state insurance funds	
Workmen's Compensation Act—Interpretation of section 1465-75 G. C. (108 O. L. 1145)—Where employer in default for payment of premium—Payment of premium after injury does not deprive employee of right to bring suit or have award made under section 1465-74 G. C.—Industrial commission not required to exonerate employer in	•
such case—When compensation may be made to such employee	
INTER-COUNTY HIGHWAY—	
Advertising sign resembling railroad crossing warning sign—An obstruc-	
tion under provisions of section 7204 G. C.—Findings, how made— Prosecutions under sections 13421-11 and 13421-22 G. C.—————	
Roads and Highways-	
Counties are authorized to co-operate with state in maintenance and	
repair work upon "state roads" as defined in sections 1224 and 7464 G. C.—Applicable to inter-county highways or main market	:
roads constructed or taken over by state for maintenance—Levy under sections 6956-1 and 6956-1a G. C. not authorized for said	]
purposeWhen proceeds of levy authorized by section 6926 G. C. may be direct-	
ly expended by county commissioners in improvement of village street—Second conclusion in opinion No. 1182, dated April 27	•
1920, revised	, . 911

INTER-COUNTY HIGHWAY FUND—	Page
Roads and highways-How State Highway Commissioner is to charge	
certain items for payment as appropriated in House Bill No. 558 and	
House Bill No. 279	625
INTEREST—	
Banks and banking—Computation of interest—When three hundred and	
sixty days is not an illegal method of computing interest upon loans	
to municipalities under section 3913 G. C	846
Board of Education—	
A bond bearing interest at 5 per cent continues to bear interest at that	
rate after maturity until paid though default is made thereon at	
maturity-Interest coupons if presented and unpaid at maturity	
bear interest at 6 per cent—Sinking fund trustees may apply gen-	
eral sinking fund balances to payment of past due and unpaid	
bond and interest coupons-May not borrow money under section	
5656 G. C. at rate of interest exceeding 6 per cent-May borrow	
money under section 5656 G. C. to extend time of payment of any	
indebtedness	1230
When authority of House Bill 713 (108 O. L. 1199) and House Bill	
567 (18 O. L. 709) may be used for exempting levies for interest	
and sinking fund purposes	741
Chattel Loan Bureau—Pawnbrokers—Rate of interest chargeable—	
Whether or not state law or municipal ordinance applicable to pawn-	457
brokers	457
Discussions of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked promise	
of commission to repay to board initial cost of such extension when	
6 per cent profit from water users thereon is made by city	1234
Municipal Corporations—	1201
Cannot legally pay interest in advance on loans received	856
Contract entered into for street improvement calling for monthly	
estimates—Where later contractor enters into arrangement to	
receive aggregate payment with interest-When city liable for	
interest—When same cannot be recovered back	801
Monies credited to bond and coupon account by city depository are	
public funds and as such draw interest	140
Roads and Highways—	
Assessments provided in section 3298-15b G. C. may be paid in in-	
stallments only unless lump sum tender includes interest on as-	
sessments	12
Bonds issued under provisions of section 1223 G. C.—Section amended	
increasing authorized maximum interest rate on bonds—Old sec-	
tion applicable to pending proceedings provided interest rate not	
increased, otherwise proceedings must be commenced anew—Sale	
of bonds under section 1223 G. C. governed by section 2294 G. C.— How advertisement can be made where two issues necessary under	
section 1223 G. C.—Defective advertisement of above bond issue	
does not have effect of invalidating valid steps before advertising	
begunbegun	595
Schools—Bonds issued for purpose of erecting new school building—In-	J7J
terest follows fund—Balance of said fund will go to sinking fund——	1100
Taxes and taxation—Certain items comprising the gross earnings of the	
Frie Poilroad Company for the years 1011-1015 inclusive discussed	692

INTOXICATING LIQUOR— Approval, synopsis, referendum petition against act known as House Bill	Page
No. 620—State prohibition of liquor traffic	268
IRON ORE— Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
JOINT ACCOUNT— Inheritance tax law—Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name of decedent and one or more other persons in Ohio bank————————————————————————————————————	473
JOINT COUNTY DITCHES—	
Ditches—"Pending proceeding"—Improvement in more than one county— More than two hundred freeholders affected—Service of notice—How made—Section 6449 G. C. applicable	211
JOINT FACILITIES RENTS—	
Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
JOINT HIGH SCHOOL—	
District can make contribution for maintenance from contingent or tuition fund—How foreign tuition apportioned—When contributing district joined in maintaining joint high school and is a weak school district applying for state aid—Amount of state aid said district entitled to receive	465
Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not dissolved—Building cannot be taken over by district in which it is situated————	900
JOURNAL—	
Board of education—May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members	229
JOURNAL ENTRY—	
Roads and highways—Where contract under state aid improvement signed by State Highway Commissioner—Fundamental changes in plans of construction required by physical conditions found to exist in connection with contemplated work—Contractor not at fault—May treat contract as not having been entered into	1094
JOURNAL ISLAND—	
Public works—Discussion of ownership of Orchard Island and Journal Island, Buckeye Lake, Ohio	1110

JUDGE (MUNICIPAL COURT OF ALLIANCE)—	Page
Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant	
proves insolvent—Under section 3016 G. C. no costs payable to judge from county treasury in felonies where defendant is convicted—	•
Also same rule where there is no conviction but recognizances for- feited and collected	142
JUDGE PROBATE COURT—	
Lunacy proceedings—The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—Query, have they property subject to execution?—How costs and fees paid in such cases———————————————————————————————————	720
JUDGMENTS—	
Probate court—Power to issue executions on its judgments	700
JURY—	
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and hu-	
mane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
JUSTICE OF PEACE—	
Not authorized to charge fee for making "record"—May collect fee for copy of his docket under provisions of section 1746-2 G. C	628
JUVENILE COURT—	
Board of State Charities—Discussion of temporary and permanent care and custody of dependent girls committed by juvenile court to said board	1009
Mothers' pensions-Foster-mother is not a mother within meaning of	
section 1683-2 G. C	181
juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio Commission for Blind	1033
Person committed by said court to Board of Administration for examina- tion by Bureau of Juvenile Research—Where person declared insane and assigned to hospital for insane—Legally in said institution— Clothing furnished such person not chargeable against county of said	
person's legal residence under section 1962 G. C	841
Probate Court— Adoption of minor child—Not required that child or its natural	
parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	1038

JUVENILE COURT—Concluded.	Page
Probate Court—Concluded.	-
Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in section 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed—	728
Where minor committed to Ohio Board of Administration pursuant to section 1841-1 G. C.—Child assigned to Institution for Feeble Minded —County committing minor responsible for support—Minor cannot be held at institution after he or she reaches age of twenty-one years unless Probate Court commits in manner provided by section 1893 G. C.	436
Where minor under age of 18 commits act of delinquency—Minor not brought within jurisdiction of court while under 18 years of age—Court without jurisdiction—Minor adjudged delinquent while under age of 18 years—Confesses committing another act of delinquency after 18 years of age—When court without authority in such case—Where affidavit filed and process served but case continued until after minor arrives at age of 18 years—Jurisdiction not lost————————————————————————————————————	296
KENT STATE NORMAL COLLEGE—	
Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state treasury—Payments for compensation of state normal school teachers and employees should be authorized by board of trustees——————————————————————————————————	444
KENT STATE NORMAL SCHOOL—	
Where president of said school held public office to which no term of office is annexed by law creating position—President holds at pleasure of board of trustees	898
Where normal school assumes management of city school under section 7654-7 G. C.—How expense distributed	1196
KENNEL LICENSE—	
Dog registration law—Dog taken from one county to another for training purposes required to be registered—Kennel license not required unless party professionally engaged in business of breeding dogs for hunting or for sale————————————————————————————————————	503
LABELS—	
Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in subsection 4 of section 5785 G. C.	45

LANDS—	Page
Approval, instrument signed by Edwin J. Turner, College Hill, Ohio, granting permission to State Board of Agriculture to build and maintain a levee on said Turner's property, Hamilton County, Ohio	21
Taxes and taxation—Publication of delinquent tax list—Section 5704 and 5710 G. C. construed	558
LANDS (PLATTED)—	
Municipal corporations-Required to give fire and police protection	
throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and alleys in each particular case————————————————————————————————————	782
LEASES—	
Approval—	
Gas and oil lease from state of Ohio to The Ohio Fuel Supply Com-	
pany, section 16, township 9, range 18, Vinton County, Ohio Draft of proposed deed of correction, conveyance of abandoned Ohio	124
Form of lease to be used in connection with the matter of turning over to county commissioners surplus automobiles, motor trucks	643
and equipment received from federal government	532
Four land leases and one water lease to state property located in Ross, Tuscarawas, Summit, Fairfield and Cuyahoga Counties	190
Four land leases and one water lease for state landsFour land leases and one water lease, property owned by State of	248
Ohio.	614 1022
Fourteen leases, canal and reservoir lands  Five land leases, one water lease to state property	189
Five land leases and one water lease to property owned by the state	322
Five land leases, one water lease, state property————————————————————————————————————	850
Land and water leases in Lucas, Fairfield and Summit Counties	188
Land and water leases to state lands in Licking, Summit, St. Marys, Cleveland and Barberton, Ohio	10
Lease by The Piqua Handle Company to State of Ohio of Crane Island and Mud Branch Island, Lewistown Reservoir, Logan	
County, Ohio	999
Lease in triplicate of three tracts of canal lands, Akron, Ohio, to The B. F. Goodrich Company	137
Lease to city of Massillon, Ohio, for certain canal lands to be used for constructing thereon a municipal market house	1024
Lease to Frank Tejan of Dayton, Ohio, for certain portions of Miami and Erie Canal in city of Dayton	1257
Lease to Henry L. Schuler, Cleveland, Ohio, portion of Ohio Canal lands in Northfield and Boston townships, Summit County, Ohio-	1201
Lease, H. S. Willard, coal rights, supplementing lease granted October 29, 1918	644
Lease to The Joslin-Schmidt Company of Cincinnati, Ohio, for eight	576

LEASES—Concluded.	Page
Approval—Concluded.	
Leases canal bank, Dover, Ohio, and water lease at Akron, Ohio Leases for state lands in Licking, Summit, Carrol and Allen Counties,	11
Ohio	247
Leases from State of Ohio to the Ohio Petroleum Company, Switzerland Township, Monroe County, Ohio	760
Lease to The Vitrified Products Company of Akron, Ohio, to use twelve inch pipe for drawing water from Ohio and Erie Canal at Wolf creek	1241
Leases to William J. Miller and James Abrams, covering renewals of leases to lots at Buckeye Lake, Ohio	1242
Nine land leases and three water leases for state property	187
Nine leases, canal and reservoir lands of State of Ohio	1241
Nine leases to canal and other state lands in Ohio	1141
Nineteen land leases, one pipe permit, state lands	1064
Resolutions for sale of certain abandoned Ohio canal land in Frank- lin Township, Ross County, Ohio, for sum of \$480	577
Resolutions providing for sale of small tract of abandoned Ohio canal to village of Frazeysburg, Ohio	362
Seventeen land leases, one water lease, property owned by state	636
Seven land leases to state property	761
Six land leases, three water leases and one oil lease, property of State of Ohio	433
Six land leases, one oil and gas lease, one water lease, premises owned by the State of Ohio	577
Six leases to state lands at Buckeye Lake and Indian Lake, Ohio	1173
Transcripts covering sale of certain canal lands in city of Newark, Ohio, to The Wehrle Company	1203
Transcript of proceedings for sale of Ohio canal lands in city of Newark, Licking County, Ohio	136
Twenty land leases and two water leases, land owned by the state State Highway Commissioner—Without authority to enter into lease to	744
maintain advertising signs along public highways as consideration for furnishing warning signals	1220
IEDANON (VIII ACE)	
Bridges and culverts—Duty of county commissioners to make repairs in such case—Specific case————————————————————————————————————	1075
LEGAL SETTLEMENT—	
Blind relief—Residential qualifications—Infirm blind—Where applicant moved from one county to another	965
County infirmary—Under provisions of section 2541 G. C. no insane person	203
may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary———————————————————————————————————	861
Probate Court—Without jurisdiction in insanity cases where residence of alleged insane person is known unless said person has legal settlement in county—What is legal settlement—Cases of non-resident or where residence is unknown of alleged insane person, court may take juris-	
diction for purposes contemplated in sections 1819 and 1820 G. C	265

LEVEE—	Page
Approval, instrument signed by Edwin J. Turner, College Hill, Ohio, granting permission to State Board of Agriculture to build and maintain a levee on said Turner's property, Hamilton County, Ohio	21
LEVIES—	
Approval, form of resolution and notice of election for levying additional	
taxes in accordance with sections 5649-5 and 5649-5a G. C	714
Board of Education—	
Cannot legally transfer funds from its treasury to library fund  In employment of teachers not limited by amount of revenue which may be anticipated—Can adopt salary budget dependent upon approval by electors of special levy—When money can be borrowed under section 5656 G. C. for discharging obligations of employment contracts	544 646
When authority of House Bill 713 (108 O. L. 1199) and House Bill	040
567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes	741
Election—Where resolution of board of education provided for three	741
mill levy for two years to be submitted to electors of school district— Ballots read three mills for five years—Resolution of board controls in absence of fraud or attempt to deceive or mislead————————————————————————————————————	1274
Health districts under Griswold act—Method of raising funds for General Health Districts—Not necessary to reappoint general district health boards appointed under Hughes act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regula-	
tions before employment of health commissioner-Employment of ap-	•
pointees of municipal health boards abolished	237
Municipal corporations—Boundaries for tax levying purposes determined as of first Monday of June—Changes of boundaries thereafter made	4004
by annexation do not affect tax levies for succeeding year	1003
Roads and Highways—	
How State Highway Commissioner is to charge certain items for payment as appropriated in House Bill No. 558 and House Bill No. 279	625
Levy under section 1222 G. C. (108 O. L. 494) of less than full one	
and one-half mills or of full one and one-half mills is subject to	
extent of one-half mill thereof to limitation upon combined max-	
imum tax rate	362
When levies under section 6926 G. C. may be used in state aid im-	
provements—How qualified	112
Section 6926-2 G. C. (108 O. L. 501) construed—Notice of election once a week for two weeks in each of two newspapers in sufficient	417
Subject to consent of municipality, township trustees may enter into	717
an agreement with county commissioners for improvement of city or village streets lying along line of inter-county highways and county roads—May use funds arising from levy under section 3298-15d G. C	947
	777
When funds accruing from levy under section 6926 G. C., are subject to use by county commissioners for payments authorized by section 1208-5 G. C. to make reimbursements of road contractors	941

LEVIES—Continued.	Page
Roads and Highways—Concluded.	Ū
When proceeds of tax levy authorized by section 6929 G. C. may be expended by county commissioners—May not be expended in improvement of village street lying on line of inter-county highway. When proceeds of levy authorized by section 6926 G. C. may be directly expended by county commissioners in improvement of village street—Second conclusion in opinion No. 1182, dated April	497
27, 1920, revised	911
Schools—	
Districts maintaining second and third grade high schools—Electors refused to authorize additional levy although maximum levy permitted by law not reached—Board of education not relieved of paying tuition of graduates eligible to high school, residents of district	920
Duty of district board of education to continue elementary schools	
for at least thirty-two weeks in school year—Failure of electors to vote maximum levy no excuse to discontinue school—Board of education may borrow money under provisions of sections 5656	
and 5658 G. C. to continue school	873
How school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other	
similar levies	767
Principal of high school or grade school if not employed as superintendent is still a teacher within meaning of section 7600 G. C.— How funds provided in section 7600 G. C. are to be distributed where high school principals and grade school principals are	974
teachers  Taxes and taxation—Effect of vote under section 5649-5a G. C. merely  authorizes making of additional levies subject to fifteen mill limitation imposed by section 5649-5b G. C.—Where levying authorities fail to make levy—No authority to make such levy in any year after expiration of period of time covered by vote————  Where additional levy submitted to electors at primary election held on August 10, 1920, failed—May resubmit question at general	349
election in 1920—If same carries district entitled to participate in	000
State reserve fundState teachers' retirement act—Discussion of levy under section 7896-55 G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district—It is a separate levy—Authority of budget commission and electors in regard to said levy	906 560
Taxes and Taxation—	
Estimate in section 6956-1 G. C. (108 O. L. 503) is that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C. an item for construction of new bridges	736
Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575 G. C. among "state taxes"—Said refusal does not justify county auditor	709
in refusing to extend levy on tax duplicate of county  House Bill 615 construed—Effective date of law—Various questions	394
relative to said law considered and answered	394

LEVIES—Concluded.	Page
Taxes and Taxation—Concluded.	J
Interpretation of House Bill No. 615 (108 O. L. 1303)—One mill for tuition purposes authorized by section 7587 G. C. is in addition to three mill limitation provided for in section 5649-3a G. C.—Levy for school purposes authorized by electors under sections 5649-5 and 5649-5a G. C. prior to 1920 may not be made to any extent outside of limitation of section 5649-5b G. C.——————————————————————————————————	338
Municipal corporation—May issue refunding bonds for purpose of providing for payment of bonds issued since January 1st, 1913—What legal method might prevent such action—Village of Lynchburg	440
LIBRARY FUND—	
Board of education—Cannot legally transfer funds from its treasury to library fund	544
LIBERTY BONDS—	
Taxes and taxation—Where note secured by mortgage was collected shortly before tax listing day—Money converted into Liberty bonds immediately prior to tax listing day—Securities taxable—Section 5376 G. C. construed————————————————————————————————————	119
LIBERTY MUTUAL INSURANCE COMPANY—	
Approval, certificate of amendment to articles of incorporation, The Liberty Mutual Insurance Company	1206
LICENSES (AUTOMOBILES)—	
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
Motor Vehicles—	
License tax funds may not be used by political subdivisions for purchase of road repair equipment such as trucks, rollers, etc	802
Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of postoffice department are exempt from license tax————————————————————————————————————	121
LICENSE (CHATTEL LOAN)—	
Chattel Loan Bureau—Pawnbrokers—Rate of interest chargeable— Whether or not state law or municipal ordinance applicable to pawn brokers	457
LICENSE (CIGARETTES)—	
Cigarette license law—Where business commenced after fourth Monday of May—Assessment proportionate—Limitations as to minimum assessment—No authority to issue license to transient dealer—When assessment is one-fifth of total yearly assessment fee	702

LICENSE (DEALER IN SEEDS)— Agriculture—Where county farm bureau purchases agricultural seeds for farmers—Statutes governing such transactions when two county	Page
bureaus involved	150
LICENSE (DOGS)—  Dog registration law—Dog taken from one county to another for training purposes required to be registered—Kennel license not required unless party professionally engaged in business of breeding dogs for hunting or for sale————————————————————————————————————	503
LICENSE (EMBALMERS)— State Board of Embalming Examiners— Citizenship requirements not necessary for applicants—Person must be able to speak and write English language———————————————————————————————————	511
because applicant resides in state which does not reciprocate with Ohio	1286
equivalent of applicants for embalmer's license—When embalmer convicted of felony—May revoke embalmer's license	1006
Reciprocal application blank considered—The words "subjects" and "requirements" in statutes discussed	98
LICENSE (HOTELS)—  Hotels and Restaurants—  Construction of act providing for inspection and licensing of same—  "Restaurant" as defined by act construed—Applicable to movable lunch wagons on wheels and county fair lunch stands—Not applicable to manufacturing company operating eating place for employees—When combination license authorized by act—Family hotel as defined by act construed————————————————————————————————————	551 770
LICENSE (HUNTER)—  Fish and game—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
LICENSE (OPTOMETRY)— Optometry law—Term peddling as used in section 1295-29 G. C. of said act defined—When non-residents are and are not permitted to practice in Ohio—Said law not applicable to physician practicing under authority of license issued under laws of this state————Prosecution of person practicing without license—Records of state board prima facie evidence—Tally act (108 O. L. 40) not applicable to Ohio State Board of Optometry—Optometry act does not confer upon its board members any powers to institute prosecutions—No provisions	839
for payment of expenses incurred in such connection	1258

LICENSE (PLUMBERS)—	Page
Municipal corporations—Section 3637 G. C. provides for licensing of plumbers—Authority of State Inspector of Plumbing does not extend to municipalities wherein ordinances regulating plumbing have been adopted—What may be incorporated in municipal ordinance—Pamphlets of state plumbing code cannot be sold by state———————————————————————————————————	354
LIENS—	
Board of education-Where unpaid assessments continue to be lien upon	
property purchased by board	808
Roads and highways—Mechanics' liens—Duty of State Highway Commissioner when liens properly filed against road contractors—Sections 1208 and 8324 G. C. construed—Not applicable to contracts entered into prior to Busby-Fouts law (108 O. L. 478):	344
LIFE CERTIFICATES—	
Board of State School Examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teaching contrary to law	1112
ing, contrary to law	1116
examination subsequent to 1920	545
LIMA CRIMINAL COURT—  Section 14740-28 G. C. fixes fees of such court but does not provide for their taxation as costs	844
T TOTAL A MILLION	
LITERATURE—  Board of education—Without authority to expend public funds for ad-	
vertising matter to be mailed to each tax payer in regard to proposition to be voted upon by electors	915
LOANS—	
Municipal corporations—Cannot legally pay interest in advance on loans received	856
LONGVIEW HOSPITAL—	
Supported in part by state within meaning of section 2314 G. C. (107 O. L. 453)—By reason of section 26 G. C. the above section not applicable	
to buildings to be erected on hospital grounds—Proceedings com- menced prior to enactment of said amended section	1113
LORAIN (CITY OF)—	
Lorain criminal court—City council not authorized to create or establish position of clerk in said court	1133
LUMP SUM—	
Roads and highways—Assessments provided in section 3298-15b G. C. may be paid in installments only unless lump sum tender includes interest	
on assessments	12

LUNACY PROCEEDINGS—	Page
Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days	
from date of issue-Who may execute second medical certificate and	
who entitled to witness fees	809
Probate Court—	
Affidavit filed-Person discharged-Fee taxable against person dis-	
charged under section 1602 G. C., 108 O. L. 1203—No provision	
under section 1981 G. C. for payment of expenses of suitable per-	
son other than sheriff in making arrest—Authority to pay certain	
expenses of sheriff in making arrests or serving warrants pro-	
vided for in section 1954 G. C. relating to lunacy cases is provided in section 1981 G. C.	723
Physicians entitled to fee of \$5.00 when person proceeded against ad-	143
judged to be insane—See sections 1956 and 1981 G. C. (108 O. L.	
1203)—Entitled to witness fees of \$1.00 for day's attendance and	
mileage when person not adjudged insane—See section 3011 G. C.	
(108 O. L. 1203)—The words "in full for all services rendered"	
in section 1981 G. C. construed—Physicians not entitled to \$1.00	
per day witness fee in addition to \$5.00 fee	733
The words "proved insolvent" construed in section 1982 G. C., 108	•
O. L. 1203—Duty of probate judge to make inquiry into financial	
condition of person proceeded against and those persons lawfully	
responsible—Query, have they property subject to execution?—	
How costs and fees paid in such cases	720
Witness fees in juvenile cases under sections 1680 and 3011 G. C.	
et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and	
feebleminded cases under said law—The words "proved insolvent"	
used in section 1982 G. C. construed—Fees and expenses of officers	
referred to in section 5348-10 G. C. (108 O. L. 1203) construed— Phrases in sections 1602 and 1982 G. C. as to "persons legally	
responsible for his care and support" construed.	728
responsible for his care and support constructions.	, 20
LUNCH STANDS—	
Hotels and restaurants-Construction of act providing for inspection and	
licensing of same—"Restaurant" as defined by act construed—Applica-	
ble to movable lunch wagons on wheels and county fair lunch stands-	
Not applicable to manufacturing company operating eating place for	
employees—When combination license authorized by act—Family hotel	##1
as defined by act construed	551
LYNCHBURG (VILLAGE)—	
Taxes and taxation—Municipal corporation—May issue refunding bonds	
for purpose of providing for payment of bonds issued since January	
1, 1913—What legal method might prevent such action—Village of	
Lynchburg	<b>44</b> 0
ACA CALLADDA	
MACHINERY—	
Roads and highways—County commissioners authorized to purchase site	1020
with building for storing of machinery, tools, etc., owned by countyMAGAZINES	1020
Board of education—May purchase journal relating to school work and	
pay for same out of school funds—Implied power—Without power	
to purchase for individual members	229
E	

MAGISTRATES— Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	Page 1083
MAIN MARKET ROADS— Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how made—Prosecutions under sections 13421-11 and 13421-22 G. C.————Roads and Highways—	335
Counties are authorized to co-operate with state in maintenance and repair work upon "state roads" as defined in sections 1224 and 7464 G. C.—Applicable to inter-county highways or main market roads constructed or taken over by state for maintenance—Levy under sections 6056-1 and 6956-1a G. C. not authorized for said purpose	598
State Highway Commissioner may construct and improve main market roads by force account—Section 1231 G C. does not authorize "cost plus" contracts—Where roads improved or constructed by force account 10 per cent of cost assessable against abutting real estate—Cannot divide work so part with co-operation of county, township or village and remainder without co-operation————————————————————————————————————	305
Substitution of concrete pavement for gravel side drive on main mar- ket road improvement—How to proceed	983
MAINTENANCE— Roads and highways—Automobile registration law—When funds mentioned in section 6309-2 G C. (108 O. L. 1083) may be used in improvement of curbs and gutters———————————————————————————————————	992
MAINTENANCE AND REPAIR FUND—	
Roads and highways—Automobile license law—Money accruing to county treasury under section 6309-2 (108 O. L. 1083) may not be turned over to township trustees for use by latter in road maintenance and repair.	993
MAINTENANCE AND REPAIR (ROADS)—	;
Roads and highways—Counties are authorized to co-operate with state in maintenance and repair work upon "state roads" as defined in sections 1224 and 7464 G. C.—Applicable to inter-county highways or main market roads constructed or taken over by state for maintenance—Levy under sections 6956-1 and 6956-1a G. C. not authorized for said	<b>500</b>
purpose	598
MAINTENANCE (STUDENT DORMITORY)—	
Colleges and universities—Board of trustees proper custodian of moneys collected for dormitory room rent and board from students attending state educational institutions—How such moneys used and disbursed.	283

Page
292
682
632
972
912
1250
184
312
233
1048
866

1440 index.

	Page
Inheritance tax—Bequest to bishop of Catholic diocese for education of candidates for priesthood subject to tax—When bequest to church auxiliary society subject to tax—Bequest to religious order for relief of poor exempt from tax—Bequest for masses for repose of testator's	386
soul subject to tax	360
MATERIALS—	
Roads and highways—Claims for material furnished state—Paid in part without interest	458
MAYORS	
Cities and villages—Criminal docket—May retain fines to purchase same	1218
MAYOR—	•
Municipal Corporation—	
How confirmation of appointments made by mayor are considered by council—Resolution must be taken by "yeas" and "nays" and affirmative vote of majority of members constituting quorum	
necessary to confirm—See sections 4224, 4237 and 4384 G. C	485
Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue———————————————————————————————————	231
State Department of Health—Hughes and Griswold acts creating city	231
health district boards of health abolished municipal boards of health established prior to passage of such acts	130
MAYOR (CITY)	
Municipal corporations—Mayor or chief of police of a city may not legally retain fees in state cases under provisions of section 4270 G. C. (108 O. L. 1203)—Said fees to be paid into municipal treasury—Exception.	735
MAYOR (VILLAGES)— '	
Villages—Fines and forfeitures are not fees, costs or expenses and are not included in term "legal fees" as used in section 4270 G. C.—Village council without authority of law to pass ordinance allowing fines to be retained by village officer—When mayor or marshal may retain all or any part of his legal fees as compensation—Salaries of village officers should be provided for at beginning of each fiscal half year—See section 3797 G. C.——————————————————————————————————	
MECHANICAL DEVICE—	
Optometry—When use and employment of mechanical device constitutes practice of optometry	1127
MECHANICS' LIENS—	
Roads and highways—Mechanics' liens—Duty of State Highway Commissioner when liens properly filed against road contractors—Sections 1208 and 8324 G. C. construed—Not applicable to contracts entered into prior to Busby-Fouts law (108 O. L. 478)	5 1

MEETINGS— Board of Education—Has control of school buildings—Has authority to regulate meetings and entertainments held outside of school hours——	Page 274
MEMBER, BOARD OF EDUCATION—  Member of city board of education—Deputy health commissioner—Compatible	995
MEMORIAL BUILDINGS—  County memorial hospital—Must be erected under county hospital	
statutes—Section 3127 G. C. et seq	778
MERCHANDISE—	
Taxes and taxation—Where partnership owns stock of merchandise on first day of January and on ninth day of January sells stock to incorporated company—Who makes return for taxation and as of what date	197
MERCHANTS-	
Taxes and Taxation—	
How property is to be listed for taxation when merchant or manufacturer who has been in business between first day of January and second Monday of April	632
Where partnership owns stock of merchandise on first day of January and on ninth day of January sells stock to incorporated company—Who makes return for taxation and as of what date	197
MERCHANTS (SEEDS)—	
Agriculture—	
Where county farm bureau purchases agricultural seeds for farm- ers—Statutes governing such transaction when two county bureaus involved	150
Word "person" used in section 5805-1 G. C. defined—"Seed merchant" used in section 5805-6 G. C. construed—Where association purchases and sells agriculture seeds to its members, sub-section B, section 5805-6 G. C. applicable	154
MIAMI CONSERVANCY DISTRICT—	
Approval, instrument covering conveyance to the Miami Conservancy District of certain dilapidated buildings located at Picayune Lock south of Tippecanoe, Ohio	1204
MILEAGE—	
Roads and highways—What roads are to be considered in calculating salary of county surveyor under section 7181 G. C.—Public ways in municipal corporations not included in mileage calculation————————————————————————————————————	182
MILITIA—	
Ohio National Guard—When certain commissioned officers are entitled to increased pay under provisions of act of congress (No. 210; H. R. 11927)—Exception	726

MINES AND MINING-	Page
Washrooms at coal mines for use of employees—Section 934-1 G. C. supplementary to section 934 G. C.—Penal provisions of section 976 G. C.	
apply to sections 934 and 974-1 G. C	415
MINORS—	•
Employment in moving picture shows-Statutes governing such employ-	
Juvenile court—Where minor under age of 18 commits act of delin- quency—Minor not brought within jurisdiction of court while under 18 years of age—Court without jurisdiction—Minor adjudged delin- quent while under age of 18 years—Confesses committing another act of delinquency after 18 years of age—When court without authority	609
in such case—Where affidavit filed and process served but case continued until after minor arrives at age of 18 years—Jurisdiction not lost	296
Probate court—Adoption of minor child—Not required that child or its	290
natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	1038
MISDEMEANORS—See FELONIES AND MISDEMEANORS.	
MONEYS	
MONEYS— Colleges and universities—Board of trustees proper custodian of moneys	
collected for dormitory room rent and board from students attending state educational institutions—How such moneys used and disbursed— Kent State Normal College—Where contract made with board of educa- tion of rural school district to manage rural school—Waiver of pro-	283
vision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state	
treasury—Payments for compensation of state normal school teachers and employees should be authorized by board of trustees	444
Municipal corporations—Moneys credited to bond and coupon account by city depository are public funds and as such draw interest	140
State Board of Optometry—Moneys received payable into state treasury— Specific appropriation for expenditure of same	192
Specific appropriation for expenditure of same	194
MORTGAGES— Banks and banking—State bank may establish branches in those cities and	
villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Ohio_	1066
Building and loan associations—Should decline to accept mortgage where no payment made upon obligation secured for period of twenty-one	1000
years prior to date when validity of security is to be considered  Taxes and taxation—Where note secured by mortgage was collected shortly before tax listing day—Money converted into liberty bonds	1000
immediately prior to tax listing day—Securities taxable—Section 5376 G. C. construed————————————————————————————————————	119
MOTHERS' PENSIONS— Foster-mother is not mother within meaning of section 1683-2 G. C	181
•	

MOTOR VEHICLES—	Page
Approval, form of lease to be used in connection with the matter of turning over to county commissioners surplus automobiles, motor trucks and equipment received from federal government.	532
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
Fee for trailers—House Bill No. 573 construed	226
License tax funds may not be used by political subdivisions for purchase of road repair equipment such as trucks, rollers, etc	802
Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of postoffice department are exempt from license tax————————————————————————————————————	121
Scales or other weighing devices—When prosecuting attorney may purchase same for violation of traffic laws	977
Secretary of State—Without authority to destroy original applications for registration of motor vehicles	78
State Department of Oil Inspection—Benzol—Section 865 G. C. construed as to volatile liquid used for purposes similar to that of gasoline or petroleum-ether which explodes at similar temperature—Is "similar" or "like" gasoline or petroleum-ether within meaning of said section—What fees chargeable———————————————————————————————————	351
State registrar of automobiles—May register motor vehicles owned by The American National Red Cross Society without charge	623
When horsepower computed by formula provided in section 6293 G. C. exceeds twenty-five by fractional part—Fee in such case	137
MOVING PICTURES—	
Minors—Employment in moving picture shows—Statutes governing such employment	609
MUNICIPAL BOARD OF HEALTH—	
Health districts under Griswold act—Method of raising funds for General Health districts—Not necessary to reappoint general district health boards appointed under Hughes act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	237
State Department of Health—Hughes and Griswold acts creating city health district boards of health abolished municipal boards of health established prior to passage of such acts	130
Sick poor—Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)	250

MUNICIPAL CIVIL SERVICE COMMISSION—	Page
Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are rec-	
ognized by statute	80
MUNICIPAL CORPORATION—	
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	. 1129
Banks and banking—Computation of interest—When three hundred and sixty days is not an illegal method of computing interest upon loans	846
Blue Sky Law—A municipal corporation or taxing subdivision of another state is not included in expression "any company" as used in section	
6373-14 G. CBoard of education—Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698, 4699,	1157
4701 and 4702 G. C.—How sections construed—Board of education permitted to hire teachers for vocational schools—————Boundaries for tax levying purposes determined as of first Monday of	879
June—Changes of boundaries thereafter made by annexation do not affect tax levies for succeeding year	1003
account of paving by city a bridge floor, although county commismissioners may be under duty of keeping bridge in repair, when it appears county not owner of land abutting on or adjacent to bridgeCannot legally pay interest in advance on loans receivedChattel Loan Bureau—Pawnbrokers—Rate of interest chargeable—Whether or not state law or municipal ordinance applicable to pawn-	793 856
brokersCity auditor and duties of clerk of waterworks merged under section 4276	457
G. C.—Salary cannot be paid in whole or in part from waterworks fundsCity auditor employed as cashier in waterworks or electric light depart-	463
ment—Compensation may be paid from funds of said department— Applicable only to cities under city manager plan————— City auditor—When office incompatible with other offices or employments —In non-registration city, city auditor and clerk of board of deputy	582
state supervisors of election not incompatible—Candidate cannot legally act as clerk of board of deputy state supervisors———————————————————————————————————	571
waterworks extension can be paid from appropriation for city en-	672
City may by its charter provisions regulate publication of ordinances authorizing bond issues and notices of bond sales—Constitutional provisions of charter cities and general statutes governing publication	,,,,,
of ordinances and bond sale notices discussed	655

MUNICIPAL CORPORATION—Continued.	Page
Contract entered into for street improvement calling for monthly es-	
timates.—Where later contractor enters into arrangement to receive	
aggregate payment with interest—When city liable for interest—When	
same cannot be recovered back	801
County auditor-Semi-annual apportionment of funds-Shall retain one-	
half amount of estimate for health purposes apportioned to each	
township and municipality	252
County infirmary—Under provisions of section 2541 G. C. no insane person	
may be received at any county infirmary—Said section not impliedly	
repealed-Discussion as to when person having some property may	
be admitted or refused admission to county infirmary	861
Dayton Charter—	
City commission not legally empowered to appropriate money to	
carry on campaign by newspaper advertising and distribution of	
literature to educate electors on subject of pending bond issue	
election—How findings for recovery may be made	1098
Director of department of finance responsible for conduct of its offi-	
cers and employees and custody of property under its control	1126
Director of public service—May publish notices to water consumers rela-	
tive to time for payment of water bills	65
Discussions of rights of board of education and city commission to enter	
into agreement to extend water mains in city street on naked promise	
of commission to repay to board initial cost of such extension when	
six per cent profit from water users thereon is made by city	1234
District Board of Health—Has authority to adopt and enforce orders and	
regulations to same extent as former municipal boards of health-	
Sections 12600-137 to 12600-273 G. C. (Sanitation Building Code)	
applicable outside of cities—When health district may adopt same—	
Advertisement of such orders may not be adopted by reference to	
sectional numbers of General Code	857
Ditches—"Pending proceeding"—Improvement in more than one county—	
More than two hundred freeholders affected—Service of notice—	
How made—Section 6449 G. C. applicable	211
Free water service to school district—Section 3963 G. C. does not authorize	
such service when city school district includes territory outside of	
city or village—Effect of amendment to section 3963 G. C., 108 O. L.	325
Hospital—Privately owned and operated not for profit—Receives charity	
patients—Entitled to free water from municipality	71
How confirmation of appointments made by mayor are considered by	
council-Resolution must be taken by "yeas" and "nays" and affirm-	
ative vote of majority of members constituting quorum necessary to	
confirm—See sections 4224, 4237 and 4384 G. C	485
How to compute water rates for school district under section 3963 G. C.	
where part of property of school district outside of city	290
Mayor or chief of police of a city may not legally retain fees in state	
cases under provisions of section 4270 G. C. (108 O. L. 1203)—Said	
fees to be paid into municipal treasury—Exception	735
Mayor-Prohibited from destroying papers duly filed in case-Mayor not	
required by statute to give receipts—In criminal case essential that an	
affidavit or complaint be filed charging an offense against ordinance or	
statute before warrant may issue	231
Mayors-Cities and villages-Criminal docket-May retain fines to pur-	
chase same	1218

MUNICIPAL CORPORATION—Continued.  Mandamus—When writ may issue—Such remedy is proper to enforce	Page
performance by municipal council of ministerial duties but not legis- lative duties—City of Alliance—Where bond issue voted by electors	202
for municipal gas plant—Council fails to pass ordinance to issue bonds  Monies credited to bond and coupon account by city depository are public funds and as such draw interest	292 140
Motor vehicles—License tax funds may not be used by political subdivisions for purchase of road repair equipment such as trucks, rollers, etc.	802
Outside relief—Permanent partial outside relief to indigent persons should be afforded by township or city rather than by county—Exception—See section 3476 G. C. (108 O. L. 272)	1177
Plats—Section 6886 G. C. not applicable to platting of lands—Approval of county commissioners to recording of plats of lands outside of municipal corporations not required————————————————————————————————————	566
Registered United States government bonds—When same are acceptable as security for deposit of public funds in municipal corporations and school districts—Exception township depositories—See supplemental	
opinion No. 1716, December 16, 1920	562 782
Roads and Highways— Automobile license law—Money accruing to county treasury under section 6309-2 (108 O. L. 1083) may not be turned over to town-	002
ship trustees for use by latter in road maintenance and repair Subject to consent of municipality, township trustees may enter into an agreement with county commissioners for improvement of city or village streets lying along line of inter-county highways and county roads—May use funds arising from levy under section	993 947
What roads are to be considered in calculating salary of county surveyor under section 7181 G. C.—Public ways in municipal corpora-	182
tions not included in mileage calculation	911
Where center line of section of township road is dividing line between village and township—How improvement made	986
Section 3637 G. C. provides for licensing of plumbers—Authority of State Inspector of Plumbing does not extend to municipalities wherein ordinances regulating plumbing have been adopted—What may be incorporated in municipal ordinance—Pamphlets of State Plumbing Code cannot be sold by state———————————————————————————————————	354
Section 4251 G. C. applicable to both cities and villages—Street commissioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable————————————————————————————————————	482

MUNICIPAL CORPORATION—Concluded.  Sections 3963 and 14769 G. C. applicable to municipalities which do not	Page
maintain municipal waterworks but buy water from another municipality or private company—Sections applicable to institutions that admit persons who are residents of such municipalities———————————————————————————————————	75
Health commissioner of city health district not required to be li- censed physician—See Hughes-Griswold act	1026
Hughes and Griswold acts creating city health district boards of health abolished municipal boards of health established prior to passage of such acts	130
Streets and alleys—Change of street grade petitioned for by majority of property owners—Previously laid water mains lowered—Cost assess-	
able against lots and lands affected  Taxes and taxation—Municipal corporation—May issue refunding bonds for purpose of providing for payment of bonds issued since January	869
1, 1913—What legal method might prevent such action—Village of Lynchburg—	440
Ten per cent penalty in section 3905 G. C. applicable only to delinquent installment of assessments————————————————————————————————————	314
licenses in department of finance and transfer duties to clerk of council—Director of finance may not delegate such duties to clerk of council or to another department———————————————————————————————————	
Trustees of municipal firemen's pension fund or municipal police relief fund without authority to borrow money to pay pensions or repay such loans from trust funds	
Waterworks extensions outside of municipality—Cost when unreasonable passed upon—Bonds may not be legally issued under section 3939 G. C. for said purpose————————————————————————————————————	:
When party contracts with city to furnish stipulated quantity of coal at specified price per ton—Discussion as to contractor's liability in case of non-performance of contract—Authority of Bureau of Inspection and	
Supervision of Public Offices in such a matterWhere water mains and water pipes are laid on assessment plan—Without authority to contract to reimburse land owners to be assessed when	
houses built on landsWithout authority to include in cost of sewer system, cost of sewage disposal plant, for assessment purposes	
MUNICIPAL COURT (AKRON)—  Judge of said court authorized to solemnize marriages————————————————————————————————————	
MUNICIPAL COURT (ALLIANCE)—  Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant proves insolvent—Under section 3016 G. C. no costs payable to judge from county treasury in felonies where defendant is convicted—Also same rule where there is no conviction but recognizances forfeited and collected	: : •
MUNICIPAL COURT (DAYTON)— Clerk of said court not entitled to be paid any part of his salary from county—Salary illegally paid recoverable————————————————————————————————————	. 73

MUNICIPAL COURT (PORTSMOUTH)— Section 1579-463 G. C. (108 O. L. 462) does not fix costs in criminal cases—By reference, costs same as allowed to mayors and justices of peace in such cases—	Page 754
MUNICIPAL GAS PLANT— Mandamus—When writ may issue—Such remedy is proper to enforce performance by municipal council of ministerial duties but not legislative duties—City of Alliance—Where bond issue voted by electors for municipal gas plant—Council fails to pass ordinance to issue bonds	292
MUTUAL PROTECTIVE ASSOCIATION— Approval, articles of incorporation of The Newton Steel Workers Relief Association, mutual protective association————————————————————————————————————	531
Not empowered to insure property generally—May insure property authorized—Articles of incorporation must provide for enforcement of any contract entered into whereby members agree to be assessed specifically for incidental purposes and for payment of losses which occur to members	1013
NATIONAL BANK— Banks and banking—When obligation of The Citizens Banking Company of Norwalk to make annual reports to Tax Commission of Ohio and pay annual franchise tax as an Ohio corporation, terminated—Converted into national bank————————————————————————————————————	1185
NATIONAL PROHIBITION ACT— Approval, synopsis, referendum petition against act known as House Bill No. 620—State prohibition of liquor traffic———————————————————————————————————	268
NATURALIZATION— Probate court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	1038
NEGLIGENCE— Roads and highways—State Highway Commissioner—Not his duty to withhold estimates prior to final estimate for purposes of claim for damages by third party on account of negligence of a contractor on state highway improvement	28
NEPHEW (COLLATERAL INHERITANCE TAX)— Collateral inheritance tax law—Where testatrix died in 1915—Sale of real estate did not take place until after repeal of said law—Collateral in- heritance statutes applicable—Tax determined in this particular case_	219
NEWSPAPERS—  Chiropody—What does and what does not constitute practice of chiropody within meaning of sections 1274-1 et seq. G. C.—Advertisement by retail shoe dealer discussed———————————————————————————————————	1263
Constitution of Ohio—Cost of publishing proposed amendments governed by section 6251 G. C.	117

NEWSPAPERS—Concluded.	Page
Dayton charter—City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribu- tion of literature to educate electors on subject of pending bond issue	_
election—How findings for recovery may be made Municipal corporations—City may by its charter provisions regulate pub- lication of ordinances authorizing bond issues and notices of bond	1098
sales—Constitutional provisions of charter cities and general statutes governing publication of ordinances and bond sale notices discussed_Roads and Highways—	655
Bonds issued under provisions of section 1223 G. C.—Section amended increasing authorized maximum interest rate on bonds—Old section applicable to pending proceedings provided interest rate not increased, otherwise proceedings must be commenced anew—Sale of bonds under section 1223 G. C. governed by section 2294 G. C.—How advertisement can be made where two issues necessary under section 1223 G. C.—Defective advertisement of above bond issue does not have effect of invalidating valid steps before ad-	
vertising begunSection 6926-2 G? C. (108 O. L. 501) construed—Notice of election once a week for two weeks in each of two newspapers is suffi-	595
cient Taxes and taxation—Publication of delinquent tax list—Sections 5704 and 5710 G. C. construed	41 <i>7</i> 558
NEWTON STEEL WORKERS RELIEF ASSOCIATION— Approval, articles of incorporation of The Newton Steel Workers Relief Association, mutual protective association————————————————————————————————————	531
NOMINATIONS— Board of education—Where candidate for member receives next to highest number of votes in election—Not resident of district—Cannot qualify—Vacancy—Where nomination papers do not contain sufficient signatures of candidates for member of village board of education—No objection raised—Election not then invalid————————————————————————————————————	
NON-PAR STOCK ACT—  Domestic corporations—Not excused from filing reports with Tax Commission on account of having reorganized under section 8528-5 G. C. of non-par value stock act—How franchise taxes of non-par value stock act are computed—Section 8728-11 G. C. controls————————————————————————————————————	594 886
NON-PERFORMANCE (CONTRACT)—  Municipal corporations—When party contracts with city to furnish stipulated quantity of coal at specified price per ton—Discussion as to contractor's liability in case of non-performance of contract—Authority of Bureau of Inspection and Supervision of Public Offices in such a matter	

Optometry law—Term peddling as used in section 1295-29 G. C. of said act defined—When non-residents are and are not permitted to practice in Ohio—Said law not applicable to physician practicing under authority of license issued under laws of this state———————————————————————————————————	Page 839
NORMAL SCHOOL— Board of State School Examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teaching, contrary to law————————————————————————————————————	1116
Where normal school assumes management of city school under section 7654-7 G. C.—How expense distributed————————————————————————————————————	1196
NOTES— Taxes and taxation—Where note secured by mortgage was collected shortly before tax listing day—Money converted into Liberty bonds immediately prior to tax listing day—Securities taxable—Section 5376 G. C. construed	119
NOTICE— Ditches— New ditch code—Section 6495 G. C. (108 O. L. 926) applies to joint	
county improvements as well as to single county improvements—  Notice provided by said section————————————————————————————————————	790
than two hundred freeholders affected—Service of notice—How made—Section 6449 G. C. applicable————————————————————————————————————	211
to water consumers relative to time for payment of water bills  Taxes and taxation—Notice and opportunity to be heard required by section 5401 G. C. must be given by county auditor in proceeding either under section 5398 or section 5399 G. C. to place omitted property on	65
duplicate OBSTRUCTIONS—	831
Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how made—Prosecutions under sections 13421-11 and 13421-22 G. C.——————————————————————————————————	335
OFFENSES—	
Board of Agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or attorney-general—Such officer not liable to prosecution under penalties imposed in section 1454 G. C. (108 O. L. 577)	94
Municipal corporation—Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue————	231
OFFICES COMPATIBLE—	
Board of trustees of district tuberculosis hospital—May elect one of their numbers secretary or treasurer—Must be qualified———————————————————————————————————	163

OFFICES COMPATIBLE—Concluded.	Page
Court stenographer—May legally serve as stenographer for prosecuting	205
attorney—Qualification—Compensation  Member of city board of education—Deputy Health Commissioner—Compatible	205 995
Member of General Assembly—Member of county board of education—— Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and hu- mane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	373 1083
visors Township trustee—Deputy real estate assessor	571 1165
OFFICES INCOMPATIBLE—	1105
County auditor—Clerk of board of deputy state supervisors of elections	1280
OFFICERS—	
Americanization act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assembly—	104
Continues until January 1, 1921	194 1007
ment—Certificate of appointment filed with county auditor—————County treasurer—Re-elected—Resigns before expiration of first term—	360
Tenure of office of appointee—When successor elected Kent State Normal College—Where president of said school held public office to which no term of office is annexed by law creating position—	270
President holds at pleasure of board of trustees Municipal corporations—Section 4251 G. C. applicable to both cities and	898
villages—Street commissioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable  Probate court—Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally re-	482
sponsible for his care and support" construed	728
in service of county or township who are required to be elected are "officials"—Every other person "employee"	<b>5</b> 9
OFFICIAL STENOGRAPHER—	
Court stenographer—Cannot charge for services rendered to court for preparation of preliminary opinion	235

OHIO AGRICULTURAL EXPERIMENT STATION—	Page
Chief of Department of Nutrition—Failure of General Assembly to appropriate funds for salary of said officer	32
OHIO BOARD OF ADMINISTRATION— Approval—	
Partial abstract of title to premises in Richland County, one hundred	
and sixty and three-fourths acres of land, conveyed by Neosho Gribling to State of Ohio	97
Abstract and deed, premises known as tracts Nos. 1, 2, 3 and 4 Richland County, Ohio, executed by Emma B. Nail, Sarah J. Balliett and Mary E. Dawson to State of Ohio	221
Agreement between Ohio Board of Administration and Baltimore and Ohio Railroad Company, side tracks at Ohio State Brick Plant, Gobles, Ohio	872
Amended contract between Ohio Board of Administration and Balti- more and Ohio Railroad Company, changes in tracks, Ohio State	5.2
Brick Plant, Gobles, Ohio—See opinion 1507, August 20, 1920 1 Contract between Ohio Board of Administration and The Ohio Cut	1182
Stone Company, for stone work at new penitentiary Proposed agreement between the Ohio Board of Administration and	550
the Cleveland, Cincinnati, Chicago and St. Louis Railway Company for construction of private crossing over right of way and railroad tracks at Prison Farm near London, Ohio	514
Juvenile Court-	
Person committed by said court to Board of Administration for examination by Bureau of Juvenile Research—Where person declared insane and assigned to hospital for insane—Legally in said institution—Clothing furnished such person not chargeable against county of said person's legal residence under section 1962 G. C	841
Where minor committed to Ohio Board of Administration pursuant to section 1841-1 G. C.—Child assigned to Institution for Feeble Minded—County committing minor responsible for support—Minor cannot be held at institution after he or she reaches age of twenty-one years unless Probate Court commits in manner provided by section 1893 G. C.——————————————————————————————————	436
Longview Hospital—Supported in part by state within meaning of section 2314 G. C. (107 O. L. 453)—By reason of section 26 G. C. the above section not applicable to buildings to be erected on hospital grounds—Proceedings commenced prior to enactment of said amended	1113
Ohio State Reformatory—Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid	1199
Probate Court—Without jurisdiction in insanity cases where residence of alleged insane person is known unless said person has legal settlement in county—What is legal settlement—Cases of non-residence or where residence is unknown of alleged insane person, court may take jurisdiction for purposes contemplated in sections 1819 and 1820 G. C.	265

OHIO BOARD OF CLEMENCY— Ohio Reformatory for Women—Commitments under section 13031-17(a) G. C. are felonies—Said section consistent with section 2148-9 G. C.— Commitments under section 13031-17 (b) G. C. are misdemeanors— Exception to general rule stated by section 2148-9 G. C.—————	Page 1145
OHIO COMMISSION FOR THE BLIND—  Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—  Not illegal for blind inmates of county homes to perform labor for Ohio Commission for Blind————————————————————————————————————	1033
OHIO CUT STONE COMPANY— Approval, contract between Ohio Board of Administration and The Ohio Cut Stone Company, for stone work at new penitentiary—————	550
OHIO FUEL SUPPLY COMPANY— Approval gas and oil lease from State of Ohio to The Ohio Fuel Supply Company, section 16, township 9, range 18, Vinton County, Ohio	124
OHIO HOME RULE ASSOCIATION— Approval, synopsis, referendum petition against act known as House Bill No. 620—State prohibition of liquor traffic———————————————————————————————————	268
OHIO NATIONAL GUARD—  Approval, agreement between Adjutant General of Ohio and W. F. Brodbeck—St. Marys Armory———————————————————————————————————	1205
When certain commissioned officers are entitled to increased pay under provisions of act of Congress (No. 210; H. R. 11927)—Exception—— When unexpended balances of appropriations made by eighty-second General Assembly lapsed—"State military fund"—Sections 5247 and 5248 G. C. construed————————————————————————————————————	726 35
OHIO NATIONAL FIRE INSURANCE COMPANY, THE— Disapproval, articles of incorporation of The Ohio National Fire Insurance Company, Columbus, Ohio	1189
OHIO PENITENTIARY— Approval—	
Agreement between Ohio Board of Administration and Baltimore & Ohio Railroad Company, side tracks at Ohio State Brick Plant, Gobles, Ohio	872
Contract between Ohio Board of Administration and The Ohio Cut Stone Company, for stone work at new penitentiary	550
Proposed agreement between the Ohio Board of Administration and the Cleveland, Cincinnati, Chicago & St. Louis Railroad Company for construction of private crossing over right of way and railroad tracks at Prison Farm near London, Ohio	514
Ohio State Reformatory—Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid in each case by state under section 13722 G. C. et seq.	1199

OHIO PETROLEUM COMPANY— Approval, leases from state of Ohio to the Ohio Petroleum Company,	Page
Switzerland Township, Monroe County, Ohio	760
OHIO REFORMATORY FOR WOMEN— Commitments under section 13031-17 (a) G. C. are felonies—Said section consistent with section 2148-9 G. C.—Commitments under section 13031-17 (b) G. C. are misdemeanors—Exception to general rule stated by section 2148-9 G. C.——————————————————————————————————	1145
OHIO RIFLE RANGE ASSOCIATION— Approval, abstract to 10.66 acres of land in Erie Township, Ottawa County, Ohio, which formerly belonged to Ohio Rifle Range Association	316
OHIO RIVER— Fish and game—Waters of Ohio river bordering state of Ohio within jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
OHIO SITE VALUE TAXATION LEAGUE— Approval of synopsis for initiative petition for proposed amendments to Ohio Constitution————————————————————————————————————	516
OHIO STATE BOARD OF EMBALMING EXAMINERS— See STATE BOARD OF EMBALMING EXAMINERS.	
OHIO STATE BRICK PLANT— Approval— Agreement between Ohio Board of Administration and Baltimore & Ohio Railroad Company, side tracks at Ohio State Brick Plant, Gobles, Ohio	872
Amended contract between Ohio Board of Administration and Baltimore & Ohio Railroad Company, changes in tracks, Ohio State Brick Plant, Gobles, Ohio—See Opinion 1507, August 20, 1920	1182
OHIO STATE LIFE INSURANCE COMPANY— Approval, amendment and certificate of amendment of articles of incorporation of The Ohio State Life Insurance Company————————————————————————————————————	149
OHIO STATE REFORMATORY— Approval, partial abstract of title to premises in Richland County, one hundred and sixty and three-fourths acres of land, conveyed by Neosho Gribling to state of Ohio——— Where person convicted on two separate indictments charging separate offenses—Sentenced on each—Costs paid in each case by state under section 13722 G. C. et seq.————————————————————————————————————	97 1199
OILS— State Department of Oil Inspection—Benzol—Section 865 G. C. construed as to volatile liquid used for purposes similar to that of gasoline or petroleum-ether which explodes at similar temperature—Is "similar" or "like" gasoline or petroleum-ether within meaning of said section—What fees chargeable———————————————————————————————————	351

OMITTED TAXES—	Page
Taxes and taxation—Notice and opportunity to be heard required by section 5401 G. C. must be given by county auditor in proceeding either under section 5398 or section 5399 G. C. to place omitted property on duplicate	831
OPINIONS—	
Court stenographer—Cannot charge for services rendered to court for preparation of preliminary opinion—————————————————————————————————	235
OPTOMETRY—	
Prosecution of person practicing without license—Records of state board prima facie evidence—Tally Act (108 O. L. 40) not applicable to Ohio State Board of Optometry—Optometry act does not confer upon its	,
board members any powers to institute prosecutions—No provision for payment of expenses incurred in such connection————————————————————————————————————	1258
State Board of Optometry—  Duty of clerk of court to register optometrist's certificate—No fee provided—See section 1295-29 G. C	517
Holder of certificate does not confer on holder title of "Doctor"— Sections 1295-21 et seq. G. C. and 1286 G. C. considered	434
Moneys received payable into state treasury—Specific appropriation for expenditure of same	192
No provision for discontinuance of limited examination after January 1st, 1920—See section 1295-28 G. C	1027
Term peddling as used in section 1295-29 G. C. of said act defined—When non-residents are and are not permitted to practice in Ohio—Said law not applicable to physician practicing under authority of license issued	
When use and employment of mechanical device constitutes practice of optometry	839 1127
ORCHARD ISLAND— Public Works—Discussion of ownership of Orchard Island and Journal Island, Buckeye Lake, Ohio	1110
ORDINANCES AND RESOLUTIONS—	
Board of Education—Where unpaid assessments continue to be lien upon property purchased by board————————————————————————————————————	808
Mandamus—When writ may issue—Such remedy is proper to enforce per- formance by municipal council of ministerial duties but not legislative duties—City of Alliance—Where bond issue voted by electors for municipal gas plant—Council fails to pass ordinance to issue bonds—	292
Municipal Corporation— How confirmation of appointments made by mayor are considered by	294
council—Resolution must be taken by "yeas" and "nays" and affirmative vote of majority of members constituting quorum	
necessary to confirm—See sections 4224, 4237 and 4384 G. C.——Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential	485
that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue	231
of property owners—Previously laid water mains lowered—Cost assessable against lots and lands affected—	869

ORDINANCES AND RESOLUTIONS—Concluded.	Page
Municipal Corporations—  Boundaries for tax levying purposes determined as of first Monday	
of June-Changes of boundaries thereafter made by annexation	
do not affect tax levies for succeeding year	1003
City may by its charter provisions regulate publication of ordinances	
authorizing bond issues and notices of bond sales—Constitutional	
provisions of charter cities and general statutes governing publication of ordinances and bond sale notices discussed	655
Required to give fire and police protection throughout entire city re-	055
gardless of whether lands in city are platted or unplatted or	
whether streets or alleys dedicated to public use and accepted by	
ordinance—Must also supply water impartially to all sections of	
city—Certain limitations—Does not have effect of taking over of	
streets and alleys within such area for care and control by city—	
Whether or not city liable for care and control of streets and	
alleys in each particular case	782
Section 3637 G. C. provides for licensing of plumbers—Authority of	
State Inspector of Plumbing does not extend to municipalities	
wherein ordinances regulating plumbing have been adopted—	
What may be incorporated in municipal ordinance—Pamphlets	254
of state plumbing code cannot be sold by state	354
State Department of Health—Hughes and Griswold acts creating city	
health district boards of health abolished municipal boards of health established prior to passage of such acts	130
Villages—Fines and forfeitures are not fees, costs or expenses and are	100
not included in term "legal fees" as used in section 4270 G. C.—Village	
council without authority of law to pass ordinance allowing fines to	
be retained by village officer—When mayor or marshal may retain	
all or any part of his legal fees as compensation—Salaries of village	
officers should be provided for at beginning of each fiscal half year—	
See section 3797 G. C	866
OBDINANCES AND DESCRIPTIONS (STADED STEEL	
ORDINANCES AND RESOLUTIONS (CHARTER CITIES)—	
Dayton charter—City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribu-	
tion of literature to educate electors on subject of pending bond issue	
election—How findings for recovery may be made	1098
creation from minings for recovery may be made	1000
ORE—	
Workmen's Compensation Act—Dock employees are in maritime service	
and said act is not applicable to those so engaged—Industrial commis-	
sion without authority to disburse state insurance fund to employees	
injured in maritime service—Discussion of waiver of certain rights by	
employee in maritime work where compensation obtained from state insurance fund	1250
insurance rund	1230
OUTSIDE RELIEF—	
Permanent partial outside relief to indigent persons should be afforded by	
township or city rather than by county—Exception—See section 3476	
G. C. (108 O. L. 272)	1177
PACE BROS.—	
Roads and highways—Claims for material furnished state—Paid in part-	
without interest	458
11.10 11 11 11 11 11 11 11 11 11 11 11 11 1	•

PAPERS—	Page
Municipal corporation—Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue———	231
PARENTS—	
Probate court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	1038
PARKS (TOWNSHIP)—	
Township trustees authorized to control, care for, grade and improve existing township parks where there is no board of park commissioners—Trustees may erect speakers' stand	1078
PAROCHIAL SCHOOL—	
Board of Education—Where wife of member of board appears as party to contract with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school———————————————————————————————————	1143
PART TIME SUPERINTENDENT—	
Schools—When part time superintendent employed under section 4740 G. C. is to be considered as a teacher within meaning of House Bill 615  providing for distribution of certain taxes	537
PARTNERSHIP—	
Inheritance tax law—Partnership—Where death of partner occurs whose partnership agreement specifically provides against dissolving of firm by death of partner—Succession taxable	199
Taxes and taxation—Where partnership owns stock of merchandise on first day of January and on ninth day fo January sells stock to incorporated company—Who makes return for taxation and as of what date	197
what date	157
PASSENGER BOAT—	
Approval, contract between Sydney C. McLouth and Division of Fish and Game, Ohio State Board of Agriculture, for construction of steel passenger boat at cost of \$64,650.00—Approval, bond executed by Southern Surety Company	
PATIENTS—	
Hospital—Privately owned and operated not for profit—Receives charity patients—Entitled to free water from municipality————————————————————————————————————	
Probate court—Without jurisdiction in insanity cases where residence of alleged insane person is known unless said person has legal settlement in county—What is legal settlement—Cases of non-resident or where residence is unknown of alleged insane person, court may take jurisdiction for purposes contemplated in sections 1819 and 1820 G. C.	

PAUPERS—	Page
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary———————————————————————————————————	861
Outside relief—Permanent partial outside relief to indigent persons should be afforded by township or city rather than by county—Exception—See section 3476 G. C. (108 O. L. 272)	1177
PAVING—	
Bridges—City without authority to make assessment against county on account of paving by city a bridge floor, although county commissioners may be under duty of keeping bridge in repair, when it appears county not owner of land abutting on or adjacent to bridge	793
PAWNBROKERS—	
Chattel Loan Bureau—Pawnbrokers—Rate of interest chargeable— Whether or not state law or municipal ordinance applicable to pawn- brokers	457
PAY ROLL—	
Dayton charter—Director of department of finance responsible for conduct of its officers and employees and custody of property under its control	1126
Municipal civil service commission—Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute——————————————————————————————————	80
PEDDLING (OPTOMETRISTS)	
Optometry law—Term peddling as used in section 1295-29 G. C. of said act defined—When non-residents are and are not permitted to practice in Ohio—Said law not applicable to physician practicing under authority of license issued under laws of this state———————————————————————————————————	839
PENALTIES-	
Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C.	413
Board of agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or attorney general—Such officer not liable to prosecution under penalties	04
imposed in section 1454 G. C. (108 O. L. 577)  Municipal corporation—Ten per cent penalty in section 3905 G. C. applica-	94
ble only to delinquent installment of assessments	314
Taxes and taxation—When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—When penalty for collection of delinquent taxes both real and personal attaches—See opinion No. 1855, February 11, 1921	1269

"PENDING PROCEEDING"—	Page
Ditches—"Pending proceeding"—Improvement in more than one county —More than two hundred freeholders affected—Service of notice— How made—Section 6449 G. C. applicable————————————————————————————————————	211
DEMINISTRATIVE &	
PENITENTIARY— See OHIO PENITENTIARY—	
PENSIONS—	
Probate judge—Bureau of war risk insurance—Certificate of births,	233
deaths or marriages furnished free for such purposes  State Teachers' Retirement System—  Teachers eligible	421
Whether or not city pension system may merge with state retirement system—Teachers rights and privileges under each law determined	584
PENSIONS (FIREMEN OR POLICE)—	
Municipal corporation—Trustees of municipal firemen's pension fund or municipal police relief fund without authority to borrow money to pay pensions or repay such loans from trust funds	323
PENSIONS (MOTHERS')—	
Foster-mother is not a mother within meaning of section 1683-2 G. C	181
PENSIONS (TEACHERS')—	
Board of education—Where city school district has teachers' pension system—Board fails to re-employ teacher who has taught twenty years—When pension begins————————————————————————————————————	
PERIODICALS—	
Board of education—May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members————————————————————————————————————	
PERMIT—	
Dry cleaning establishment—Where permit extends until first day of January next after date of its issue—Holder of permit has no authority to conduct business in another building—Renewed permit discussed—	
PERSONAL PROPERTY—	
Chattel Loan Bureau—Pawnbrokers—Rate of interest chargeable— Whether or not state law or municipal ordinance applicable to pawn- brokers	
Corporations—Receiver—When required to file return of personal property for taxation—Day preceding second Monday of April—Section 5372-1 G. C. construed————————————————————————————————————	1
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary———————————————————————————————————	• •

PERSONAL PROPERTY—Concluded.	Page
Inheritance tax law—Question as to whether debts apportioned as on per- sonalty only or should entire estate be considered irrespective of whether it consists of personalty or realty—Method of apportion- ment when part of indebtedness secured by mortgage on New York	,
real estate	1167
Probate court—Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit prop-	
erty by aliens and citizens of United States under Ohio laws  Tax listing day—Where corporation acts as agent for another corpora-	1038
tion—Where corporation acts as agent of individual—Where individual is agent of corporation————————————————————————————————————	1161
Taxes and Taxation—	
Credits of corporations are to be arrived at for taxation purposes in	
same way as are credits of natural person, debts being deducted	
therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company————————————————————————————————————	403
How property is to be listed for taxation when merchant or manu-	
facturer who has been in business between first day of January and second Monday of April	632
Notice and opportunity to be heard required by section 5401 G. C.	
must be given by county auditor in proceeding either under sec-	
tion 5398 or section 5399 G. C. to place omitted property on duplicate	831
Time for listing personal property of corporations—The words "as	
of the first day of January" in section 5404-1 G. C. construed	109
When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—	
When penalty for collection of delinquent taxes both real and	
personal attaches—See Opinion No. 1855, February 11, 1921	1269
Where note secured by mortgage was collected shortly before tax list-	
ing day-Money converted into liberty bonds immediately prior	
to tax listing day—Securities taxable—Section 5376 G. C. con-	110
strued	119
Where partnership owns stock of merchandise on first day of January and on ninth day of January sells stock to incorporated com-	
pany—Who makes return for taxation and as of what date	197
PETITION—	
Ohio Site Value Taxation League—Approval of synopsis for initiative	
petition for proposed amendments to Ohio Constitution	516
PETITIONS (ROADS)—	
Roads and highways-Where road improvement undertaken under auth-	
ority of sections 6906 et seq. G. C.—Petition filed by property owners,	
etc.—Particular case—Whether petition contains number of signers	
mentioned in sections 6907 to 6909 G. C. has become immaterial	1149
PETROLEUM-ETHER—	
State Department of Oil Inspection—Benzol—Section 865 G. C. construed	
as to volatile liquid used for purposes similar to that of gasoline or	
petroleum-ether which explodes at similar temperature—Is "similar"	
or "like" gasoline or petroleum-ether within meaning of said section—	
What fees chargeable	351

Page	PHYSICIANS AND SURGEONS—
823	Antitoxin—Free distribution for treatment of diphtheria—Section 1261-29 G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C
1260	Board of Education—No legal authority to pay physician for services rendered to pupil accidentally injured in school
809	Lunacy proceedings—Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days from date of issue—Who may execute second medical certificate and who entitled to witness fees
. 1258	Optometry—Prosecution of person practicing without license—Records of state board prima facie evidence—Tally Act (108 O. L. 40) not applicable to Ohio State Board of Optometry—Optometry act does not confer upon its board members any powers to institute prosecutions—No provision for payment of expenses incurred in such connection—Optometry law—Term peddling as used in section 1295-29 G. C. of said
839	act defined—When non-residents are and are not permitted to practice in Ohio—Said law not applicable to physician practicing under authority of license issued under laws of this state
501	Person employed to distribute advertising circulars—Such employment not a "capper, solicitor or drummer" within purview of section 1275 G. C.
733	Probate court—Physicians entitled to fee of \$5.00 when person proceeded against adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for day's attendance and mileage when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not entitled to \$1.00 per day witness fee in addition to \$5.00 fee.
888	Schools—Appointment of supervisor and teacher of hygiene by board of education for term of four years, in place of school physician, is illegal—See section 7692 G. C. for duties of school physician—When board of education of city school district required to make appointments from civil service list————————————————————————————————————
250	Sick poor—Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)
434	State Board of Optometry—Holder of certificate does not confer on holder title of "doctor"—Sections 1295-21 et seq. G. C. and 1286 G. C. considered
1026	State Department of Health—Health commissioner of city health district not required to be licensed physician—See Hughes-Griswold Act
	PIPES—
869	Municipal corporation—Streets and alleys—Change of street grade petitioned for by majority of property owners—Previously laid water mains lowered—Cost assessable against lots and lands affected
	PLANTS-
	Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished

Ø

PLATS—	Page
Section 6886 G. C. not applicable to platting of lands—Approval of county commissioners to recording of plats of lands outside of municipal corporations not required————————————————————————————————————	566
PLATTED LANDS—	
Municipal corporations—Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and alleys in each particular case————————————————————————————————————	782
PLUMBERS-	
Municipal corporations—Section 3637 G. C. provides for licensing of plumbers—Authority of state inspector of plumbing does not extend to municipalities wherein ordinances regulating plumbing have been adopted—What may be incorporated in municipal ordinance—Pamphlets of state plumbing code cannot be sold by state———————————————————————————————————	354
PLUMBING-	
Approval, bond of Aden E. Smith, State Inspector of Plumbing, in the sum of \$5,000—Chicago Bonding and Insurance Company, surety	58
POLICE (CITY)—	
Municipal corporation—Trustee of firemen's pension fund or municipal police relief fund without authority to borrow money to pay pensions or repay such loans from trust funds————————————————————————————————————	. 323
POLICE POWER—	
Agriculture—Authority of Secretary of Agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C.	1091
POLICE PROTECTION—	
Municipal corporations—Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and alleys in each particular case————————————————————————————————————	782
POLITICAL COMMITTEE—	
Civil service-Persons temporarily occupying positions in classified serv-	
ice—Section 486-23 G. C. applicable—Political activity of such per-	491

POOR RELIEF— Blind relief—Residential qualifications—Infirm blind—Where applicant	Page
moved from one county to another	965
Outside relief—Parmanent partial outside relief to indigent persons should be afforded by township or city rather than by county—Exception—See section 3476 G. C. (108 O. L. 272)	1177
Sick poor—Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)	250
PORTSMOUTH (CITY)— Municipal Court of Portsmouth—Section 1579-463 G. C. (108 O. L. 462) does not fix costs in criminal cases—By reference, costs same as allowed to mayors and justices of peace in such cases———————————————————————————————————	754
POSTAL DEPARTMENT—  Motor vehicle—Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of post office department are exempt from license tax————————————————————————————————————	121
PREFERRED STOCK— Foreign corporations—Fees to be paid Secretary of State under sections 180 and 8728-11 G. C. where authorized capital stock composed of par value preferred and non-par value common shares—Not less than \$15.00 nor more than \$50.00——————————————————————————————————	886
PRIMARIES— Approval of synopsis of referendum of House Bill No. 590, amending section 4862 G. C. providing that women may vote and be voted for at certain elections————————————————————————————————————	_ 267
Board of education—When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes———————————————————————————————————	741
Elections—Compensation of judges and clerks of election where special election held on same day as primary or general election—Special election defined	580
PRINCIPALS (SCHOOLS)—	
Schools—Principal of high school or grade school if not employed as superintendent is still a teacher within meaning of section 7600 G. C.—How funds provided in section 7600 G. C. are to be distributed where high school principals and grade school principals are teachers—	974
PRINTING (ENROLLED BILLS)—	
General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid—	224
PROBATE COURT—	!
Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws	1038

PROBATE COURT—Continued.	Page
Banks and banking—Court appointing domestic trust company to fiduciary position—Not required to give bond in first instance—Upon applica-	,
tion, additional security may be required-Section 710-161 G. C. con-	
strued	210
Board of county visitors—The phrase "in any year" used in section 2973	
G. C. construed—Actual expenses incurred not to exceed one hundred	
dollars in any year to be expended from May 1st to May 1st or during	
official year	1041
Bureau of war risk insurance—Certificate of births, deaths or marriages	
furnished free for such purposes	233
Collateral Inheritance Tax—	
Bequest to public hospital not subject to said tax	383
Where testator died prior to June 5, 1919, and left entire estate in	
trust during lifetime of his widow directing it should be dis-	
tributed at her death among his then living relatives of certain	
class and in default of any such relatives then in accordance with	
laws of descent and distribution—Inheritance tax not applicable—	270
When same is applicable	379
Collateral inheritance tax law—Where testatrix died in 1915—Sale of real	
estate did not take place until after repeal of said law—Collateral	
inheritance statutes applicable—Tax determined in this particular	219
County hospital Roard of trustees how first and subaggiously appoint	219
County hospital—Board of trustees, how first and subsequently appoint- ed—Who comprises such board—No compensation————————————————————————————————————	220
County infirmary—Under provisions of section 2541 G. C. no insane per-	220
son may be received at any county infirmary—Said section not im-	
pliedly repealed—Discussion as to when person having some property	
may be admitted or refused admission to county infirmary	861
Inheritance tax—Bequest to bishop of Catholic diocese for education of	002
candidates for priesthood subject to tax—When bequest to church	
auxiliary society subject to tax-Bequest to religious order for relief	
of poor exempt from tax—Bequest for masses for repose of testator's	
soul subject to tax	388
Inheritance Tax Law—	
Bequest to church for general purposes is taxable	640
Bequest to trustees for founding or aiding an industrial school to be	
open to all on same terms and not operated for profit is exempt	
from said tax	1233
Conveyance to "V. and E. and to survivor of them and the heirs and	
assigns of such survivor forever" construed-When same is not	
taxable succession-Where prior to June 5, 1919, stocks purchased	
and certificates issued to "V. and E. and their survivor," not	
taxable succession under act of 1919—When certificate of deposit	
taxable under said law when joint account held in name of dece-	477.0
dent and one or more other persons in Ohio bank.	4/3
Foreign executor has right to marshal assets of estate so as to appro-	
priate assets in Ohio to payment of general legacies in such a way	
as to produce smallest possible tax in this state—Minority rule	939
• Funds set aside under will of George H. Marsh, Van Wert County,	
Ohio, in trust for Marsh foundation, not subject to said tax—	
Purpose of institution of public charitable nature	1048
How interests arising under a certain will are taxed	988

PROBATE COURT—Continued. Inheritance Tax Law—Continued.	Page
In event of testate successions where case for an election arises and widow elects to take under will instead of under law—No deduction to be made for inheritance tax purposes from value of estate which she thus takes under will on account of dower interest of	
which she has thus barred herself	
Partnership—Where death of partner occurs whose partnership agreement specifically provides against dissolving of firm by death of partner—Succession taxable————————————————————————————————————	199
Payment of said tax on April 30, 1920, is made four full months prior to expiration of year after accrual of tax on August 31, 1919—Discount should be 4 per cent	
Probate court has inherent power to modify or vacate an order determining said tax at term at which such order was entered—Also has power to correct entry of order determining tax—How order determining tax can be modified or vacated after term at which order made and entered———————————————————————————————————	650
Property transferred inter vivos in contemplation of death is to be appraised for said tax purposes as of date of death of decedent— When inchoate dower right extinguished by merger——————————————————————————————————	1229
Question as to whether debts apportioned as on personalty only or should entire estate be considered irrespective of whether it consists of personalty or realty—Method of apportionment when part of indebtedness secured by mortgage on New York real estate	1167
Safety deposit box—Where leased in joint names of deceased husband and surviving wife—Packages found marked with name of corporation—How examination of box should proceed	203
Stock in foreign corporation belonging to estate of deceased resident of this state subject to said tax—When set-off allowed	698
Successions to grandchildren born prior to death of testator take place immediately on such death and amount to vested remainders so that tax is immediately due and payable—Grandchild entitled to exemption—Remainder in land devised to two childless sons vested immediately at death of testator in his residuary devises—  Life estates given respectively to consorts of children of decedent are wholly contingent—When and how tax determined for above cases	660
Succession to stock in corporation consolidated under laws of this and other states—Principal place of business in another state—How jurisdiction determined and tax computed	952
Successions—Where boy and girl taken into home of aunt and uncle remain during entire childhood—When entitled to exemption	
under certain statement of factsWhat allowance or deduction widow entitled to receive by way of value of her dower where she succeeds to land by inheritance on death of husband, no children—Provision for year's support and	1155
homestead rights are in same class with dower	961

PROBATE COURT—Continued.	Page
Inheritance Tax Law—Continued.	_
Where T died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A. tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A. which services were fairly worth \$1,000—Also another case in which inadequacy of consideration deter-	
mined for purpose of inheritance tax	737
his children in equal shares—How tax determined————————————————————————————————————	933
H's body as remotely related as possible to testator	970
include half-brothers and half-sisters	177
Juvenile Court—  Where minor committed to Ohio Board of Administration pursuant to section 1841-1 G. C.—Child assigned to Institution for Feeble-minded—County committing minor responsible for support—Minor cannot be held at institution after he or she reaches age of twenty-one years unless probate court commits in manner provided by section 1893 G. C	436
Where minor under age of 18 commits act of delinquency—Minor not brought within jurisdiction of court while under 18 years of age—Court without jurisdiction—Minor adjudged delinquent while under age of 18 years—Confesses committing another act of delinquency after 18 years of age—When court without authority in such case—Where affidavit filed and process served but case continued until after minor arrives at age of 18 years—Jurisdiction not lost————————————————————————————————————	
Lunacy Proceedings—  Affidavit filed—Person discharged—Fee taxable against person discharged under section 1602 G. C., 108 O. L. 1203—No provision under section 1981 G. C. for payment of expenses of suitable person other than sheriff in making arrest—Authority to pay certain expenses of sheriff in making arrests or serving warrants provided for in section 1954 G. C. relating to lunacy cases is provided in section 1981 G. C.	723
Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days from date of issue—Who may execute second medical certificate and who entitled to witness fees————————————————————————————————	
The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—Query have they property subject to execution?— How costs and fees paid in such cases———————————————————————————————————	
Mothers' pensions—Foster-mother is not a mother within meaning of sec-	

PROBATE COURT—Concluded.
Municipal court of Akron-Judge of said court authorized to solemnize
Power to issue executions on its judgments
Physicians entitled to fee of \$5.00 when person proceeded against adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for day's attendance and mile-
age when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not entitled to \$1.00 per day witness fee in addition to \$5.00 fee
Section 12025 G. C. construed—Applicable only to state and not private institutions
Where prior to enactment of section 710-161 G C. bond was given upon a trust—Must maintain such bond during entire period of execution of trust
Without jurisdiction in insanity cases where residence of alleged insane person is known unless said person has legal settlement in county—What is legal settlement—Cases of non-resident or where residence is unknown of alleged insane person, court may take jurisdiction for purposes contemplated in sections 1819 and 1820 G. C
Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L., 1203)—Witness fees in lunacy, epileptic and feebleminded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed—
PROFESSIONAL READING—  Teachers—When state life elementary certificate may be issued without examination subsequent to 1920————————————————————————————————————
PROSECUTING ATTORNEY—
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————
Banks and banking—Court appointing domestic trust company to fiduciary position—Not required to give bond in first instance—Upon application, additional security may be required—Section 710-161 G. C. construed
Blind relief—Residential qualifications—Infirm blind—Where applicant moved from one county to another
Board of agriculture—Fish and game—Prosecution by game protector cannot be legally instituted when said offense is not committed in presence of such officer without approval of prosecuting attorney or attorney-general—Such officer not liable to prosecution under penalties imposed in section 1454 G. C. (108 O. L. 577)———————————————————————————————————
acs imposed in section 1454 O. C. (100 O. L. 311)

Page	PROSECUTING ATTORNEY—Continued.
	Board of county visitors—The phrase "in any year" used in section 2973
	G. C. construed—Actual expenses incurred not to exceed one hundred
1041	dollars in any year to be expended from May 1st to May 1st or during
1041	official yearBoard of Education—
544	Can not legally transfer funds from its treasury to library fund
344	Has control of school buildings—Has authority to regulate meetings
274	and entertainments held outside of school hours
	In employment of teachers not limited by amount of revenue which
	may be anticipated—Can adopt salary budget dependent upon ap-
	proval by electors of special levy-When money can be borrowed
	under section 5656 G. C. for discharging obligations of employ-
646	ment contracts
	Liability of board for tuition of high school pupil who attends school
	in another district—Pupil required to attend school during each
	month—Board cannot pay tuition for eight months and compel
959	parents to pay in excess of eight months
	May contract with board of another district for admission of its
	pupils into one or more schools—Tuition—How fixed—When
	attendance and tuition determined by contract, provisions of sec-
	tions 7736 and 7747 G. C. not applicable—Where amount of
	tuition varies or where change is desired in contract as to
165	tuition—Where no contract as to tuition of pupils entered into, then pupil can select high school
100	May purchase journal relating to school work and pay for same out
	of school funds—Implied power—Without power to purchase for
229	individual members
,	When authority of House Bill 713 (108 O. L. 1199) and House Bill
	567 (108 O. L. 709) may be used for exempting levies for interest
741	and sinking fund purposes
	Where candidate for member receives next to highest number of votes
	in election—Not resident of district—Cannot qualify—Vacancy—
	Where nomination papers do not contain sufficient signatures of
	candidates for member of village board of education-No objec-
13	tion raised-Election not then invalid
	Where member elected and after qualifying resigns—Vacancy filled
78	for unexpired term by other member of board
	Where wife of member of board appears as party to contract with
	such board of education—Contract null and void—See section
	4757 G. C.—Where school suspended, transportation provided by
1143	board of education must be to public school
	Without authority to accept commercial instruments known as "trade
666	acceptances" in payment for goods purchased
	Without authority to expend public funds for advertising matter to
	be mailed to each tax payer in regard to proposition to be voted
915	upon by electors
	Board of trustees of district tuberculosis hospital—May elect one of their
163	numbers secretary or treasurer—Must be qualified
1055	Bridges and culverts—Duty of county commissioners to make repairs in
1075	such case—Specific case

PROSECUTING ATTORNEY—Continued.	Page
Cigarette license law-Where business commenced after fourth Monday	-
of May-Assessment proportionateLimitations as to minimum as-	
sessment-No authority to issue license to transient dealer-When	
assessment is one-fifth of total yearly assessment fee	702
Collateral inheritance tax—Bequest to public hospital not subject to said	
tax	383
Collateral inheritance tax law-Where testatrix died in 1915-Sale of real	
estate did not take place until after repeal of said law—Collateral	
inheritance statutes applicable—Tax determined in this particular case	219
Common Pleas Court—Deputy clerk—Section 2871 G. C. governs appoint-	
ment—Certificate of appointment filed with county auditor	360
Constable—Cannot legally charge for copies of writs which he is required	
to serve—See section 3347 G. C	1141
County auditor-Semi-annual apportionment of funds-Shall retain one-	
half amount of estimate for health purposes apportioned to each	
township and municipality	252
County board of education—County school district redistricted—Date ef-	
fective-When presidents of boards of education may elect district su-	
perintendent in new district-When district superintendent not qual-	
ified—When majority of presidents of boards of education may call	
meeting	816
County Board of Education—	
Members of newly created district board shall be appointed by county	
board and shall hold office until successors legally elected and	
qualified—How successors elected—Ballots not in conformity to	
section 4736 G. CNo valid election-Who entitled to vote at	
such election—How school funds distributed to new district	452
Transfer of territory-From one school district to another in same	
county—Title vests in board of education to which territory	
transferred—Sale of such property, how conducted—See section	
4756 G. C.—Transfer of territory under section 4692 G. C. requires	
no warranty deed-Title automatically passes upon completion of	
transfer	67
County infirmary—Under provisions of section 2541 G. C. no insane person	
may be received at any county infirmary—Said section not impliedly	
repealed-Discussion as to when person having some property may be	
admitted or refused admission to county infirmary	861
County Memorial Association—Costs of trustees in giving bonds—Not	
such "necessary expenses" to be repaid from funds raised by bond	
issue under section 3061 G. C	11
County soldiers' relief commission-May purchase land for burial of	1100
soldiers under sections 2943 et seq. G. C	1136
County surveyor—Compensation of assistants and deputies for services in	
making plans and surveys for proposed state highway improvement	
paid from county surveyor's salary fund-How county reimbursed-	
Compensation for services in ditch improvement, paid out of sur-	
veyor's salary fund—How county reimbursed	943
County treasurer—Re-elected—Resigns before expiration of first term—	
Tenure of office of appointee—When successor elected	
County tuberculosis hospital—Where county disposes of its interest in dis-	
trict hospital—When proceeds derived from such sale can be used to	
erect and maintain county tuberculosis hospital—Sections 3141-1,	602
11#1=7 300 31#0 tr t. COBSIDEO	187

PROSECUTING ATTORNEY—Continued.	Page
Court stenographer-May legally serve as stenographer for prosecuting	_
attorney—Qualification—Compensation	205
District tuberculosis hospital—County commissioners without authority	
to borrow money or issue bonds for purpose of replenishing main-	
tenance fund of said hospital	854
Ditches—	
Improvement made under former section 6603 et seq. G. C.—Cost cer-	
tified to county auditor—Payable in two installments as set out in	1174
section 2653 G. C.	1174
New Ditch Code (108 O. L. 926) abolished office of township ditch supervisor—When tenure of incumbents terminated	629
New Ditch Code—Section 6495 G. C. (108 O. L. 926) applies to joint	029
county improvements as well as to single county improvements—	
Notice provided by said section	790
"Pending proceeding"—Improvement in more than one county—More	750
than two hundred freeholders affected—Service of notice—How	
made—Section 6449 G. C. applicable————————————————————————————————————	211
Dog registration law—Dog taken from one county to another for train-	
ing purposes required to be registered—Kennel license not required	
unless party professionally engaged in business of breeding dogs for	
hunting or for sale	503
Elections-When injunction issued in a taxpayer's action to enjoin per-	
formance of contract by board of deputy state supervisors of elections	
-Costs payable from county treasury upon allowance of county com-	
missioners	3
Fire apparatus—Township trustees and council of village are not author-	
ized to make joint purchase of such apparatus	1065
Inheritance Tax Law—	
Bequest to church for general purposes is taxable	640
Stock in foreign corporation belonging to estate of deceased resident	
of this state subject to said tax—When set-off allowed	698
Successions—Where boy and girl taken into home of aunt and uncle	
and remain during entire childhood—When entitled to exemption	
under certain statement of facts	1155
Justice of Peace—Not authorized to charge fee for making "record"— May collect fee for copy of his docket under provisions of section	
1746-2 G. C	628
Longview hospital—Supported in part by state within meaning of section	020
2314 G. C. (107 O. L. 453)—By reason of section 26 G. C. the above	
section not applicable to buildings to be erected on hospital grounds—	
Proceedings commenced prior to enactment of said amended section.	1113
Member of city board of education—Deputy health commissioner—Com-	
patible	995
Municipal Corporations—	
City auditor—When office incompatible with other offices or employ-	•
ments—In non-registration city, city auditor and clerk of board	
of deputy state supervisors of election not incompatible—Candi-	
date cannot legally act as clerk of board of deputy state super-	
visors	571
Boundaries for tax levying purposes determined as of first Monday	
of June—Changes of boundaries thereafter made by annexation	
do not affect tax levies for succeeding year	1003

PROSECUTING ATTORNEY—Continued.	Page
Municipal court of Alliance—Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant proves insolvent—Under section 3016	
G. C. no costs payable to judge from county treasury in felonies	
where defendant is convicted—Also same rule where there is no con-	
viction but recognizances forfeited and collected	142
New Ditch Code—Compensation of county commissioners—How paid—	
Treated as part of cost of improvement	17̈́2
Offices compatible—Township trustee—Deputy real estate assessor———	1165
Offices incompatible—County auditor—Clerk of board of deputy state supervisors of elections————————————————————————————————————	1280
Ohio State Reformatory—Where person convicted on two separate indict-	1200
ments charging separate offenses-Sentenced on each-Costs paid in	1100
each case by state under section 13722 G. C. et seq	1199
Outside relief—Permanent partial outside relief to indigent persons should	
be afforded by township or city rather than by county—Exception— See section 3476 G. C. (108 O. L. 272)	1177
Plats—Section 6886 G. C. not applicable to platting of lands—Approval	11//
of county commissioners to recording of plats of lands outside of	,
municipal corporations not required	566
Probate court—Witness fees in juvenile cases under sections 1680 and 3011	•••
G. C. et seq. (108 O. L. 1203)—Witness fees in lunacy, epileptic and	
feebleminded cases under said law-The words "proved insolvent"	
used in section 1982 G. C. construed—Fees and expenses of officers	
referred to in section 5348-10 G. C. (108 O. L. 1203) construed-	
Phrases in sections 1602 and 1982 G. C. as to "persons legally respon-	
sible for his care and support" construed	728
Reappraisement of real estate—Expenses, how defrayed—When official	
determination of reappraisement shall be made—May initiate work one	
year and make returns on July 1st in succeeding year	253
Road maps—Duty of county surveyor to prepare same—Time as to when	
maps are to be completed, directory	972
Roads and Highways—	
Assessments provided in section 3298-15b G. C. may be paid in in-	
stallments only unless lump sum tender includes interest on as-	12
mentsAutomobile license law—Money accruing to county treasury under	12
section 6309-2 (108 O. L. 1083) may not be turned over to town-	
ship trustees for use by latter in road maintenance and repair_	993
Automobile registration law—When funds mentioned in section 6309-	770
2 G. C. (108 O. L. 1083) may be used in improvement of curbs	
and gutters	992
Bonds issued under provisions of section 1223 G. C.—Section amended	
increasing authorized maximum interest rate on bonds—Old sec-	
tion applicable to pending proceedings provided interest rate not	
increased, otherwise proceedings must be commenced anew—Sale	
of bonds under section 1223 G. C. governed by section 2294 G. C.—	
How advertisement can be made where two issues necessary un-	
der section 1223 G. C Defective advertisement of above bond	
issue does not have effect of invalidating valid steps before ad-	
vertising begun	595
County commissioners not authorized to procure insurance on auto-	
mobile trucks turned over to state by federal government	341

PROSECUTING ATTORNEY—Continued.	Page
Roads and Highways—Continued.  County commissioners authorized to purchase site with building for storing of machinery, tools, etc., owned by county	1020
Deputy county surveyors not entitled to reimbursement for expenses in attending meeting of county surveyors called by State Highway Commissioner	411
Improvement abandoned—Proceeds of bond issue may not be used for other improvements—Must be transferred to sinking fund—May	411
be used to purchase new issue of county road bondsLevy under section 1222 G. C. (108 O. L. 494) of less than full one and one-half mills or of full one and one-half mills is subject to	910
extent of one-half mill thereof to limitation upon combined maximum tax rate	362
Special case in which township trustees without authority to enter into contract for road construction work	631
State aid improvements—County commissioners without authority to extend asssessment zone into adjoining county	27
Subject to consent of municipality, township trustees may enter into an agreement with county commissioners for improvement of city or village streets lying along line of inter-county highways and county roads—May use funds arising from levy under section	_,
3298-15d G. C  Township road district not authorized to use balances remaining from	947
bond issues after completion of road improvement—How bal-ances may be used	922
When county commissioners are without authority to reduce road assessments made in accordance with section 1214 G. C	
When county commissioners may abandon road improvement after bonds issued—How reimbursement of installments of assessment are to be made in event of discontinuance of said road improvement	:
When county not liable for items representing balance of contract price and value of "extra work"—No authority to issue bonds to reimburse contracts for losses due to increase of freight rates	·
by governmental action————————————————————————————————————	:
tion 1208-5 G. C. to make reimbursements of road contractors—. When levies under section 6926 G. C. may be used in state aid im-	. 941
provements—How qualified	. 112
When proceeds of tax levy authorized by section 6929 G. C. may be expended by county commissioners—May not be expended in improvement of village street lying on line of inter-county high way	- -
When proceeds of levy authorized by section 6926 G. C. may be directly expended by county commissioners in improvement of village street—Second conclusion in opinion No. 1182, dated April 27, 1920, revised————————————————————————————————————	f 1
Where center line of section of township road is dividing line be tween village and township—How improvement made	-

PROSECUTING ATTORNEY—Continued.  Roads and Highways—Concluded.	Page
Where county commissioners grant petition for road improvement under section 6906 G. C.—Commissioners not authorized to enter into arrangement with township trustees for latter to do important work by force account————————————————————————————————————	968
Where road improvement undertaken under authority of sections 6906 et seq. G. C.—Petition filed by property owners, etc.—Par-	900
ticular case—Whether petition contains number of signers mentioned in sections 6907 to 6909 G. C. has become immaterial———Scales or other weighing devices—When prosecuting attorney may purabase some feetiles of the feetiles.	1149
chase same for violation of traffic lawsSchools	977
Bond issue—Date of maturity of second issue—Limitations discussed—	681
Bonds issued for purpose of erecting new school building—Interest follows fund—Balance of said fund will go to sinking fund	1100
Expenses of conducting an elementary school—What items are in-	026
cluded in tuition expensesHow school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common	836
school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other similar levies———————————————————————————————————	767
Person employed as teacher under one contract and under another	707
contract employed as school driver—Contractual rights under each contract discussed—How board of education can dismiss	270
Superintendents of schools required to assist in recommendation of	279
text books and courses of study—Boards of education under provisions of section 7645 G. C. must have their course of studies	
approved by superintendent of public instruction————————————————————————————————————	1053
basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—	
Building for county normal school maintained by district board of education—When bond issue may be made by local board of	
education for county normal school for repairs, etc.	825
Sheep—Rabies—Damages—Within discretion of township trustees and county commissioners————————————————————————————————————	918
Sheriff—	910
Expense account—Words "such statement shall show the number of	
the case and the court in which the service was rendered and the railroad point from which a livery rig was used" construed in	605
section 2997 G. C., 108 O. L. 1218 May not charge fees for serving subpoenas on witnesses for grand	OUJ
, jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such wit-	
nesses	1061
Sick poor—Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)	250

PROSECUTING ATTORNEY—Concluded.	Page
Slot machine—Gambling device—Violation of sections 13056 and 13066	_
G. C.	207
Soldiers' Relief Commission—Divorced woman is not a "widow" of a	725
soldier within meaning of said act	723
Board of education required to pay to fund both normal and de-	
ficiency contributions mentioned in section 7896-44 G. C. only	
upon those teachers who are members of retirement system	618
Request for exemption from membership—Limited to teachers in	010
service on first day of September, 1920—No teacher upon re-elec-	
tion or re-appointment after September 1st, 1920, can again ask	
for exemption—When teacher relinquishes his status as present	
teacher, under retirement system—How teacher can receive credit	
for prior service	926
Taxes and Taxation—	
Failure of auditor of state formally to certify one mill levy for school	
purposes to be retained in county under section 7575 G. C. among	
"state taxes"—Said refusal does not justify county auditor in re-	
fusing to extend levy on tax duplicate of county	709
Time for listing personal property of corporations—The words "as of	
the first day of January" in section 5404-1 G. C. construed	109
When commissioners may lawfully extend time for payment of	٠,
taxes—When penalty on delinquent real estate taxes does attach—	
When penalty for collection of delinquent taxes both real and	1260
personal attaches—See Opinion No. 1855, February 11, 1921	1269
Where note secured by mortgage was collected shortly before tax list- ing day—Money converted into liberty bonds immediately prior to	
tax listing day—Securities taxable—Section 5376 G. C. construed.	119
Where suit brought to enjoin collection of an alleged illegal tax—	119
County treasurer collects and distributes same before suit de-	
termined—Such taxes are not in possession of collecting officer	
and cannot be refunded—When action must be brought—To sus-	
tain action payment must be involuntary—Taxes collected and	
distributed should be applied to purposes for which levy was	
made, notwithstanding levy illegally made	523
Township Board of Education-Bonds issued by said board subject to	
taxation—Exception—Bonds outstanding on January 1, 1913	378
Township cemetery—Proceeds from sale of lots may not be used for pur-	
chase of additional cemetery grounds	89
Township parks—Township trustees authorized to control, care for, grade	
and improve existing township parks where there is no board of park	1070
commissioners—Trustees may erect speakers' stand	1078
Township treasurers—When entitled to fees for road improvements—Not entitled to fees on moneys paid over in redemption of bonds—Duty of	
county surveyor to estimate fees and include same in cost of improve-	
ment—Limitation of fees	53
Township trustees—Duty of cutting brush, weeds, etc., along state, county	J
and township highways—Section 7146 G. C. (108 O. L. 232) does not	
repeal section 3374-2 G. C. (107 O. L. 94) by implication	<b>7</b> 95
Workmen's Compensation Act—Section 1465-61 G. C. construed—Persons	
in service of county or township who are required to be elected are	
"officials"—Every other person "employee"	50

PROSTITUTION— Ohio Reformatory for Women—Commitments under section 13031-17 (a) G. C. are felonies—Said section consistent with section 2148-9 G. C.— Commitments under section 13031-17 (b) G. C. are misdemeanors— Exception to general rule stated by section 2148-9 G. C.——————————————————————————————————	Page 1145
PROTECTORS (FISH AND GAME)— Bureau of Fish and Game—Protectors must be twenty-one years of age	1007
PUBLICATION—  Board of Education—May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members.  Constitution of Ohio—Cost of publishing proposed amendments governed by section 6251 G. C.  Municipal corporations—City may by its charter provisions regulate publication of ordinances authorizing bond issues and notices of bond sales—Constitutional provisions of charter cities and general statutes governing publication of ordinances and bond sale notices discussed.  Roads and highways—Section 6926-2 G. C. (108 O. L. 501) construed—  Notice of election once a week for two weeks in each of two newspapers is sufficient————————————————————————————————————	229 117 655 417 558
PUBLISHERS— Books—Where publishers file copies of school books with Superintendent of Public Instruction together with published list price—Commission fixes maximum price at which books may be purchased by board of education—Publishers accept price and agree to furnish books during period of five years—Such proceedings constitute contract for full period of five years from date of such written notice and agreement—Boards of education limited in selection of books—Exception—Duty of board of education before adopting books—Publishers may not refile same book within period of five years at higher maximum price—	272
PUPILS—  Board of Education—  May contract with board of another district for admission of its pupils into one or more schools—Tuition—How fixed—When attendance and tuition determined by contract, provisions of sections 7736 and 7747 G. C. not applicable—Where amount of tuition varies or where change is desired in contract as to tuition—Where no contract as to tuition of pupils entered into, then pupil can select high school———————————————————————————————————	165 1260
Schools—How "aggregate days of attendance of pupils" determined— Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined———— Vocational schools—City board of education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable buildings for such purpose————————————————————————————————————	751 539
ANTERNA TO: ANOTE BOELOCOLLEGES	507

QUALIFICATION (DISTRICT SUPERINTENDENT)-	Page
County Board of Education—County school district redistricted—Date effective—When presidents of boards of education may elect district superintendent in new district—When district superintendent not qualified—When majority of presidents of boards of education may call meeting————————————————————————————————————	816
QUARANTINE—	
Sick poor—Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)———————————————————————————————————	250
regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished	237
QUORUM—  Municipal corporation—How confirmation of appointments made by mayor are considered by council—Resolution must be taken by "yeas" and "nays" and affirmative vote of majority of members constituting quorum necessary to confirm—See sections 4224, 4237 and 4384 G. C	485
RABIES	
Sheep—Rabies—Damages—Within discretion of township trustees and county commissioners	918
RAILROADS—	
Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
RAILROAD SIGNS—	
Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how made—Prosecutions under sections 13421-11 and 13421-22 G. C.—	335
RAILROAD TRACKS—	
Approval, proposed agreement between the Ohio Board of Admin- istration and the Cleveland, Cincinnati, Chicago and St. Louis Railway Company for construction of private crossing over right of way and railroad tracks at Prison Farm near London, Ohio	514
RATES (FREIGHT)—	
Roads and highways—When county not liable for items represent- ing balance of contract price and value of "extra work"—No authority to issue bonds to reimburse contractors for losses due to increase of freight rates by governmental action————————————————————————————————————	418

REAL ESTATE—	Page
Approval, instrument covering conveyance to The Miami Conservancy District of certain dilapidated buildings located at Picayune	
Lock south of Tippecanoe, OhioArmory—Approval of abstract of title for armory at St. Marys, Ohio Banks and banking—State bank may establish branches in those	1204 1080
cities and villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Ohio	1066
Board of education—Where unpaid assessments continue to be lien upon property purchased by board	808
Building and loan associations—Should decline to accept mortgage where no payment made upon obligation secured for period of twenty-one years prior to date when validity of security is to be considered	1000
Collateral inheritance tax law—Where testatrix died in 1915—Sale of real estate did not take place until after repeal of said law—Collateral inheritance statutes applicable—Tax determined in this particular case	219
County board of education—Transfer of territory—From one school district to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title automatically passes upon completion of transfer————————————————————————————————————	67
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary	861
County soldiers' relief commission—May purchase land for burial of soldiers under sections 2943 et seq. G. C	1136
Inheritance Tax Law-	
Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name of decedent and one or more other persons in Ohio bank	473
Opinion No. 1556, dated September 10, 1920, supplemental as to dower rights and homestead rights for purpose of inheritance tax	1044
Question as to whether debts apportioned as on personalty only or should entire estate be considered irrespective of whether it consists of personalty or realty—Method of apportionment when part of indebtedness secured by mortgage on New York real estate	1167

REAL ESTATE—Concluded.	Page
Inheritance Tax Law—Concluded.	Ŭ
Where T died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A, which services were fairly worth \$1,000—Also another case in which inadequacy of consideration determined for purpose of inher-	
itance taxMunicipal corporations—Where water mains and water pipes are	737
laid on assessment plan—Without authority to contract to re- imburse land owners to be assessed when houses built on lands_	1159
Ohio Site Value Taxation League—Approval of synopsis for initiative petition for proposed amendments to Ohio Constitution	516
Plats—Section 6886 G. C. not applicable to platting of lands—Approval of county commissioners to recording of plats of lands outside of municipal corporations not required————————————————————————————————————	566
Probate Court	
Adoption of minor child—Not required that child or its natural parents be citizens of United States—Right to inherit property by aliens and citizens of United States under Ohio laws. Section 12025 G. C. construed—Applicable only to state and not	1038 746
private institutions	740
Reappraisement of real estate—Expenses, how defrayed—When official determination of reappraisement shall be made—May initiate work one year and make returns on July 1st in succeeding year	253
Roads and highways—County commissioners authorized to purchase site with building for storing of machinery, tools, etc., owned by county	1020
Taxes and Taxation—	
Certain items comprising the gross earnings of the Erie Rail- road Company for the years 1911-1915 inclusive, discussed	682
Publication of delinquent tax list—Section 5704 and 5710 G. C. construed	558
When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—When penalty for collection of delinquent taxes both real and personal attaches—See opinion No. 1855, February 11, 1921	1269
When interest of vendor in contract for sale of land, representing deferred installments of purchase money is taxable as a credit	546
Tax listing day—Where corporation acts as agent for another corporation—Where corporation acts as agent of individual—Where individual is agent of corporation————————————————————————————————————	1161
Township cemetery—Proceeds from sale of lots may not be used for purchase of additional cemetery grounds	89
REAL ESTATE ASSESSORS— Offices compatible—Township trustee—Deputy real estate assessor.	1165

REAPPRAISEMENT—	Page
Of real estate—Expenses, how defrayed—When official determina- tion of reappraisement shall be made—May initiate work one year and make returns on July 1st in succeeding year	253
RECEIPTS—	
Municipal corporation—Mayor—Prohibited from destroying papers duly filed in case—Mayor not required by statute to give receipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue———————————————————————————————————	231
RECEIVERS (CORPORATIONS)—	
When required to file return of personal property for taxation—Day preceding second Monday of April—Section 5372-1 G. C. construed	227
RECIPROCAL RELATIONS (EMBALMERS)—	
State Board of Embalming Examiners—	
Discussion of reciprocal relations with another state—No right to refuse to renew licenses secured by examinations—Exception—Without authority to refuse to accept applicant for examination merely because applicant resides in state which does not reciprocate with Ohio	1286
Reciprocal application blank considered—The words "subjects" and "requirements" in statutes discussed	98
RECOGNIZANCES—	
Agriculture—Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C.	413
Municipal court of alliance—Judge not entitled to allowance by county commissioners in place of fees in felonies where state fails or in misdemeanors where defendant proves insolvent—Under section 3016 G. C. no costs payable to judge from county treasury in felonies where defendant is convicted—Also same rule where there is no conviction but recognizances forfeited and collected—	142
RECORDS	
RECORDS— Municipal corporation—Mayor—Prohibited from destroying papers	
duly filed in case—Mayor not required by statute to give re- ceipts—In criminal case essential that an affidavit or complaint be filed charging an offense against ordinance or statute before warrant may issue	231
Probate Judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	233
RED CROSS SOCIETY—	
State registrar of automobiles—May register motor vehicles owned by The American National Red Cross Society without charge	

REFERENDUM—	Page
Approval of synopsis of referendum of House Bill No. 590, amending section 4862 G. C. providing that women may vote and be voted for at certain elections	267
for at certain elections	207
REFERENDUM (ORDINANCES)—  Dayton charter—City commission not legally empowered to appropriate money to carry on campaign by newspaper advertising and distribution of literature to educate electors on subject of pending bond issue election—How findings for recovery may be made	1098
REFUNDERS—	
Taxes and Taxation—	
Limitation in section 12075 G. C. does not apply to refunders under section 2589 G. C.—Where buildings removed ten years ago are carried on tax duplicate—County auditor may correct error under section 2588 G. C.—Refunder under section 2589 G. C. for five years next prior to discovery of mistake by auditor	772
Where suit brought to enjoin collection of an alleged illegal tax—County treasurer collects and distributes same before suit determined—Such taxes are not in possession of collecting officer and cannot be refunded—When action must be brought—To sustain action payment must be involuntary—Taxes collected and distributed should be applied to purposes for which levy was made, notwithstanding levy ille-	
gally made	523
REFUNDER (CIGARETTE TAX)—	
Cigarette license law—No refunder should be made to cover period of less than one-fifth of year	670
   REFUNDING BONDS—	
Taxes and taxation—Municipal corporation—May issue refunding bonds for purpose of providing for payment of bonds issued	
since January 1st, 1913—What legal method might prevent such action—Village of Lynchburg————————————————————————————————————	440
REGISTRAR OF AUTOMOBILES— Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners	
in accordance with sections 3797 and 5649-3d G. C.	1129
May register motor vehicles owned by The American National Red Cross Society without charge	623
Motor Vehicles—	
Fee for trailers—House Bill No. 573 construed	226
When horse-power computed by formula provided in section 6293 G. C. exceeds twenty-five by fractional part—Fee in such	
$\hat{c}_{ ext{SS}}$	137

REGISTRAR OF AUTOMOBILES—Concluded.	Page
Roads and highways—Automobile registration law—When funds mentioned in section 6309-2 G. C. (108 O. L. 1083) may be used in improvement of curbs and gutters	992
Scales or other weighing devices—When prosecuting attorney may purchase same for violation of traffic laws	977
Secretary of State—Without authority to destroy original applica-	78
REPAIRS-	:
Approval, contract between L. G. Foltz & Sons, Columbus, Ohio, and Bowling Green State Normal College for repair of certain buildings of the institution	932
Schools—Where Chief Inspector of Workshops and Factories orders repairs of various kinds under section 7630-1 G. C.—Equipment cannot be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—Building for county normal school maintained by district board of education—When bond issue may be made by local board of education for county normal school for repairs, etc.	825
REPORTS-	
Taxes and taxation—Section 5387 G. C. does not require listing for taxation—Corporations required to make report covering such part of tax year as remains between time of commencing business and next succeeding day preceding second Monday of April—Corporations required to make tax returns as of first day of January	
RESTAURANTS—	
Hotels and Restaurants—	
Construction of act providing for inspection and licensing of same—"Restaurant" as defined by act construed—Applicable to movable lunch wagons on wheels and county fair lunch stands—Not applicable to manufacturing company operating eating place for employees—When combination license authorized by act—Family hotel as defined by act construed—License issued under section 843 G. C. need not necessarily refer	551
to the building by its trade name—Description sufficient that will enable state fire marshal to locate and identify it	
RESIDENTIAL QUALIFICATIONS—	
Blind relief—Residential qualifications—Infirm blind—Where applicant moved from one county to another	
RESOLUTION—— Approval, form of resolution and notice of election for levying additional taxes in accordance with sections 5649-5 and 5649-5a G. C.	

RETAIL DEALERS—	Page
Cigarette license law—Where business commenced after fourth Monday of May—Assessment proportionate—Limitations as to minimum assessment—No authority to issue license to transient dealer—When assessment is one-fifth of total yearly assessment	
fee	702
RIVERS— Fish and game—Waters of Ohio river bordering state of Ohio within	
jurisdiction of state of Ohio—License must be obtained to hunt wild bird or wild animals on said river———————————————————————————————————	1055
ROADS AND HIGHWAYS—	
Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how	
made—Prosecutions under sections 13421-11 and 13421-22 G. C Approval—	335
Final resolution for road improvement in Ashland County, Ohio-	102
Final resolution for road improvement in Ashland County, Ohio.	947
Final resolution for road improvement in Ashland County, Ohio-	908
Final resolutions for road improvements in Ashland and Wyan-	<b></b>
dot CountiesFinal resolutions for road improvements, Ashland, Licking and	674
Trumbull counties, Ohio	1063
Final resolutions for road improvement in Ashtabula County,	2000
Ohio	909
Final resolutions for road improvements in Ashtabula, Fairfield,	~
Warren, Paulding and Portage Counties	245 189
Final resolution for road improvement in Belmont County, Ohio- Final resolutions for road improvements in Belmont and Mahon-	109
ing Counties	909
Final resolutions for road improvements in Belmont and Warren	
Counties, Ohio	958
Final resolutions for road improvements in Champaign and	<b>F20</b>
Franklin CountiesFinal resolutions for road improvements in Champaign and Me-	528
dina Countiesdina Counties	522
Final resolutions for road improvements in Champaign, Jeffer-	
son, Hardin and Paulding Counties, Ohio	53
Final resolutions for road improvements in Clark and Meigs	1202
Counties, OhioFinal resolutions for road improvements in Clermont County,	1202
Ohio	511
Final resolutions for road improvements in Clermont County, Ohio	303
Final resolutions for road improvements in Clermont County,	
Ohio	1228
Final resolutions for road improvements in Clermont County,	780
Final resolutions for road improvements in Clermont County,	771
Final resolutions for road improvements in Clermont and Hardin Counties	268
~~ univer continued to the continued to	00

ROADS AND HIGHWAYS—Continued.	Pa
Approval—Continued.  Final resolutions for road improvements in Clermont and Ma-	
honing Counties	7
Final resolutions for road improvements in Columbiana and Mahoning Counties	7
Final resolutions for road improvements in Coshocton County,	ć
Final resolutions for road improvements in Crawford, Muskingum and Williams Counties, Ohio	11
Final resolution for road improvements in Darke County, Ohio.  Final resolutions for road improvements in Darke, Wyandot	11
and Stark Counties, OhioFinal resolution for road improvement in Defiance County, Ohio.	12
Final resolutions for road improvements in Erie County, Ohio Final resolutions for road improvements in Erie, Mercer and	10
Hancock CountiesFinal resolutions for road improvements in Fairfield County, Ohio	10
Final resolutions for road improvements in Franklin County, Ohio	ć
Final resolution for road improvements in Franklin County, Ohio Final resolutions for road improvements in Fulton and Lorain Counties, Ohio	10
Final resolutions for road improvements in Fulton County, Ohio.	1
Final resolutions for road improvements in Fulton County, Ohio. Final resolutions for road improvements in Geauga, Athens,	4
Paulding and Richland Counties	9 10
Final resolutions for road improvements, Geauga County, Ohio Final resolution for road improvement in Geauga County, Ohio Final resolution for road improvement in George County, Ohio	8
Final resolution for road improvement in Guernsey County, Ohio Final resolution for road improvement in Guernsey County, Ohio Final resolutions for road improvements in Guernsey County, Ohio	8
Final resolutions for road improvements in Guernsey County, Ohio	6
Final resolutions for road improvements in Guernsey, Madison and Holmes Counties, Ohio	12
Final resolution for road improvements in Hamilton County, Ohio Final resolutions for road improvements in Hamilton County, Ohio	9
Final resolution for road improvement in Hancock County, Ohio. Final resolution for road improvement in Hardin County, Ohio Final resolutions for road improvements in Hardin, Crawford,	1
Richland and Ashland Counties, OhioFinal resolutions for road improvements in Henry County, Ohio_	7 7
Final resolutions for road improvements in Henry County, Ohio Final resolutions for road improvements in Hocking County, Ohio	2
Final resolutions for road improvements in Hocking County, Ohio	9
Final resolutions for road improvements in Hocking County, Ohio	4
Final resolutions for road improvements in Holmes County, Ohio.	2

ROADS AND HIGHWAYS—Continued.	Page
Approval—Continued.	
Final resolutions for road improvements in Huron County, Ohio. Final resolutions for road improvements in Jackson County,	745
Oliio	432
Final resolutions for road improvements in Jackson County, Ohio	850
Final resolutions for road improvements in Jackson, Geauga,	
Sandusky and Union Counties, Ohio	<b>57</b> 9
Final resolutions for road improvements in Jefferson and Trum- bull Counties	• 170
Final resolution for road improvement in Jefferson County, Ohio.	909
Final resolutions for road improvements in Jackson and Wayne Counties, Ohio	250
Final resolutions for road improvements in Lake, Hocking and	230
Crawford Counties, Ohio	1140
Final resolution for road improvements in Jefferson County, Ohio	432
Final resolution for road improvement in Knox County, Ohio	615
Final resolutions for road improvement in Lake County, Ohio	1000
Final resolutions for road improvements in Licking, Richland,	1000
Hamilton and Scioto Counties, Ohio	1030
Final resolutions for road improvements in Lorain and Craw-	1030
ford Counties	844
Final resolutions for road improvements in Lorain and Portage	044
Counties, Ohio	191
Final resolutions for road improvement in Lucas County, Ohio	800
Final resolutions for road improvements in Lucas County, Onto-2	
Paulding and Van Wert Counties	
Final resolution for road improvement in Mahoning County,	
Ohio	
Final resolutions for road improvements in Marion County, Ohio.	
Final resolutions for road improvements in Meigs, Huron, De-	-
fiance and Pike Counties, Ohio	
Final resolution for road improvement in Monroe County, Ohio.	
Final resolutions for road improvements in Montgomery County,	
Ohio	
Final resolution for road improvements in Muskingum County,	
Ohio	1180
Final resolutions for road improvements in Muskingum County,	
Ohio	
Final resolution for road improvements, Noble County, Ohio	
Final resolutions for road improvement in Paulding County, Ohio	
Final resolution for road improvement in Pickaway County,	
Ohio	716
Final resolutions for road improvements in Pike, Lorain and	
Lawrence Counties	
Final resolutions for road improvements in Portage County,	
Ohio	
Final resolution for road improvement, Portage County, Ohio	
Final resolution for road improvement in Portage County, Ohio.	
Final resolutions for road improvements in Putnam and Law-	
rence Counties, Ohio	
Final resolution for road improvement in Putnam County Obio	

ROADS AND HIGHWAYS—Continued.	Page
Approval—Concluded.	1040
Final resolutions for road improvements in Putnam County, Ohio Final resolutions for road improvements in Richland, Mahoning	1248
and Wyandot Counties, OhioFinal resolutions for road improvements in Sandusky County,	1174
Ohio	681 °
Final resolutions for road improvements in Sandusky County, Ohio	<b>7</b> 81
Final resolutions for road improvements in Sandusky, Knox and Vinton Counties, Ohio	777
Final resolutions for road improvements in Scioto and Trumbull Counties, Ohio	898
Final resolutions for road improvements in Scioto County, Ohio-	855
Final resolutions for road improvements in Seneca County, Ohio-	958
Final resolutions for road improvements in Seneca County, Ohio-	1172
Final resolution for road improvement in Stark County, Ohio	853
Final resolutions for rozd improvements, Stark County, Ohio	1030
Final resolutions for road improvements in Summit County, Ohio	1029 -
Final resolution for road improvement, Summit County, Ohio	1138
Final resolutions for road improvements in Trumbull and Huron Counties, Ohio	432
Final resolutions for road improvements in Trumbull and Miami Counties	675
Final resolutions for road improvements in Union County, Ohio.	557
Final resolution for road improvements in Warren County, Ohio.	490
Final resolutions for road improvements in Washington County, Ohio	<b>7</b> 59
Final resolutions for road improvements in Washington County,	186
Final resolutions for road improvements in Wayne County, Ohio.	635
Final resolutions for road improvements in Wayne, Hamilton and Williams Counties	557
Final resolutions for road improvements in Williams, Belmont and Gallia Counties	550
Final resolutions for road improvements in Williams, Clermont and Paulding Counties	909
Final resolution for road improvements, Williams County, Ohio-	1024
Final resolutions for road improvements in Wood County, Ohio-	616
Form of lease to be used in connection with the matter of turning over to county commissioners surplus automobiles, motor trucks and equipment received from federal government	532
Of forms of resolution by boards of township trustees as to	002
highway improvements—Part of cost contributed by state— See opinion No. 779, November 15, 1919	318
Assessments provided in section 3298-15b G. C. may be paid in in-	
stallments only unless lump sum tender includes interest on assessments	12
Automobile license law—Money accruing to county treasury under	
section 6309-2 (108 O. L. 1083) may not be turned over to township trustees for use by latter in road maintenance and repairs.	993

RO.	ADS AND HIGHWAYS—Continued.	Page
	Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in	
	accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
	curbs and gutters	992 595
	before advertising begun————————————————————————————————————	393
	jacent to bridge	793 458
	ance—Levy under sections 6956-1 and 6956-1a not authorized for said purpose	598 22
·	County Commissioners— Authorized to purchase site with building for storing of machinery, tools, etc., owned by county	1020
•-	Not authorized to procure insurance on automobile trucks turned over to state by federal government	341
42.		943
E.	Salary—How reimbursed by state where surveyor has charge of highways, bridges and culverts of his county under control of state	924
	Deputy county surveyors not entitled to re-imbursement for expenses in attending meeting of county surveyors called by state highway commissioner	411

ROADS AND HIGHWAYS—Continued.	Page
Disapproval—	
Final resolution for road improvement in Huron County, Ohio	681
Final resolution for road improvement in Muskingum County, Ohio	557
Final resolution for road improvement in Pickaway County,	679
Final resolution for road improvements in Williams County,	549
Final resolutions for road improvements in Jefferson, Williams, Portage and Hocking Counties	430
Final resolutions for road improvements in Madison County, Ohio	1202
Final resolutions for road improvements in Mahoning and Hocking Counties	892
Final resolutions for road improvements in Sandusky County, Ohio	758
Discussion as to authority of state highway commissioner to use equipment of a contractor who has been removed from state work—Where General Assembly releases contractor from liability for failure to complete road contract—Not authorized to pay contractor rent for use of equipment to complete contract—	
Bentz caseHighway department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as	124.
limitation in fixing salary of one of engineers in excess of \$2,400 How state highway commissioner is to charge certain items for payment as appropriated in House Bill No. 558 and House Bill No. 279	798 62:
Improvement abandoned—Proceeds of bond issue may not be used for other improvements—Must be transferred to sinking fund— May be used to purchase new issues of county road bonds——— Levy under section 1222 G. C. (108 O. L. 494) of less than full one and one-half mills or of full one and one-half mills is subject	910
to extent of one-half mill thereof to limitation upon combined maximum tax rate	36
Mechanics' liens—Duty of state highway commissioner when liens properly filed against road contractors—Sections 1208 and 8324 G. C. construed—Not applicable to contracts entered into prior to Busby-Fouts law (108 O. L. 478)	34
Motor vehicles—License tax funds may not be used by political sub- divisions for purchase of road repair equipment such as trucks, rollers, etc	80
Road improvement commission may not delegate to improvement association authority to employ surveyor—No advance funds for disbursement—What funds are not to be counted as part of ten per cent contribution mentioned in section 6886-1 G. C.—County surveyor not entitled to retain fees paid him out of funds on improvements made in accordance with section 6886-1 et seq.	
G. CRoad maps—Duty of county surveyor to prepare same—Time as to when maps are to be completed, directory	

ROADS AND HIGHWAYS—Continued.
Plats—Section 6886 G. C. not applicable to platting of lands—Approval of county commissioners to recording of plats of lands
outside of municipal corporations not required
once a week for two weeks in each of two newspapers is suf-
Special case in which township trustees without authority to enter into contract for road construction work
State aid improvements—County commissioners without authority to extend assessment zone into adjoining county
State Highway Commissioner—  May construct and improve main market roads by force ac-
count—Section 1231 G. C. does not authorize "cost plus" con- tracts—Where roads improved or constructed by force ac- count ten per cent of cost assessable against abutting real estate—Cannot divide work so part with co-operation of
county, township or village and remainder without co-opera-
Not his duty to withhold estimates prior to final estimate for purposes of claim for damages by third party on account of negligence of a contractor on state highway improvement
Without authority to enter into lease to maintain advertising signs along public highways as consideration for furnishing warning signals
Subject to consent of municipality, township trustees may enter into an agreement with county commissioners for improvement of city or village streets lying along line of inter-county highways and county roads—May use funds arising from levy under section 3298-15d G. C.
Substitution of concrete pavement for gravel side drive on main market road improvement—How to proceed
Taxes and taxation—Estimate in section 6956-1 G. C. (108 O. L. 503) is that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C. an item for construction of new bridges
Township road district not authorized to use balances remaining from bond issues after completion of road improvement—How balances may be used
Township treasurers—When entitled to fees for road improve- ments—Not entitled to fees on moneys paid over in redemption of bonds—Duty of county surveyor to estimate fees and include same in cost of improvement—Limitation of fees.
Township trustees—Duty of cutting brush, weeds, etc., along state county and township highways—Section 7146 G. C. (108 O. L. 232) does not repeal section 3374-2 G. C. (107 O. L. 94) by implication
What roads are to be considered in calculating salary of county surveyor under section 7181 G. C.—Public ways in municipal cor-
porations not included in mileage calculation

ROADS AND HIGHWAYS-Concluded.	Page
When County Commissioners—	Ŭ
Are without authority to reduce road assessments made in ac-	
cordance with section 1214 G. C	486
· May abandon road improvement after bonds issued-How re-	
imbursement of installments of assessment are to be made	
in event of discontinuance of said road improvement	428
When county not liable for items representing balance of contract	
price and value of "extra work"—No authority to issue bonds to	
reimburse contracts for losses due to increase of freight rates	
by governmental action	418
When funds accruing from levy under section 6926 G. C. are sub-	
ject to use by county commissioners for payments authorized	
by section 1208-5 G. C. to make reimbursements of road con-	
tractors	941
When levies under section 6926 G. C. may be used in state aid im-	
provements—How qualified	112
When Proceeds of—	
Levy authorized by section 6926 G. C. may be directly expended	
by county commissioners in improvement of village street—	
Second conclusion in opinion No. 1182, dated April 27, 1920,	011
revised	911
Tax levy authorized by section 6929 G. C. may be expended by	
county commissioners—May not be expended in improve-	407
ment of village street lying on line of inter-county highway	497
Where center line of section of township road is dividing line be- tween village and township—How improvement made	986
Where contract under state aid improvement signed by state high-	900
way commissioner—Fundamental changes in plans of construc-	
tion required by physical conditions found to exist in connection	
with contemplated work—Contractor not at fault—May treat	
contract as not having been entered into	1094
Where county commissioners grant petition for road improvement	
under section 6906 G. C.—Commissioners not authorized to enter	
into arrangement with township trustees for latter to do im-	
portant work by force account	968
Where road improvement undertaken under authority of sections	
6906 et seq. G. CPetition filed by property owners, etcPar-	
ticular case-Whether petition contains number of signers men-	
tioned in sections 6907 to 6909 G. C. has become immaterial	1149
DOAD IMPROVEMENT COMMISSION	
ROAD IMPROVEMENT COMMISSION—	
Roads and highways—Road improvement commission may not delegate to improvement association authority to employ surveyor—	
No advance funds for disbursement—What funds are not to be	
counted as part of ten per cent contribution mentioned in sec-	
tion 6886-1 G. C.—County surveyor not entitled to retain fees	
paid him out of funds on improvements made in accordance	
with section 6886-1 et seq. G. C.	534
soot of the contract of	554
ROLLERS—	
Motor vehicles-License tax funds may not be used by political	
subdivisions for purchase of road repair equipment such as	
trucks, rollers, etc	802

ROOF GARDEN—	Page
State building code—Roof garden—When same is over garage	
within meaning of section 12600-42 G. C.—Specific case	505
DID II GOVIOOI DIOMBIOM	
RURAL SCHOOL DISTRICT—	
County Board of Education—	
Members of newly created district board shall be appointed by	
county board and shall hold office until successors legally	
elected and qualified—How successors elected—Ballots not	
in conformity to section 4736 G. C.—No valid election—Who	
entitled to vote at such election—How school funds dis-	452
Transfer of territory—From one school district to another in	432
same county—Title vests in board of education to which	
territory transferred—Sale of such property, how con-	
ducted—See section 4756 G. C.—Transfer of territory under	
section 4692 G. C. requires no warranty deed.—Title auto-	
matically passes upon completion of transfer	67
Where rural district becomes village district—When member of	0,
county board disqualified by reason of incorporation of vil-	
lage	358
Kent State Normal College-Where contract made with board of	•
education of rural school district to manage rural school-	
Waiver of provision of contract for rural school district to pay	
one-half of expense of "educational equipment" considered—	
What moneys come within provisions of section 24 G. C.—Sur-	
plus from fees payable into state treasury-Payments for com-	
pensation of state normal school teachers and employees should	
be authorized by board of trustees	444
Schools—	
Village school district created in rural district—When territory	
outside of village is less than sixteen square miles and where	
territory is sixteen square miles or more-Where former	
territory attaches to village district latter is a rural school	
district	18
Where board of education of rural township district suspends	
one room elementary school and assigns pupils to school maintained by state normal college—When said transfer	
considered valid—Expense how paid—Section 7730 G. C. con-	
sideredsideredsidered	386
71UV1 VU	560
SAFETY DEPOSIT BOX—	
Inheritance tax law-Safety deposit box-Where leased in joint	
names of deceased husband and surviving wife-Packages found	
marked with name of corporation-How examination of box	
should proceed	203
ST. MARYS ARMORY—	
Approval, agreement between adjutant general of Ohio and W. F.	
Brodbeck—St. Marys armory	1205
CT MADUC (CITY OF)	
ST. MARYS (CITY OF)—	1000
Armory—Approval of abstract of title for armory at St. Marys, Ohio	1080

SALARY—	Page
See also Compensation.	
Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assembly—Continues until January 1, 1921	194
Board of education—In employment of teachers not limited by amount of revenue which may be anticipated—Can adopt salary budget dependent upon approval by electors of special levy—When money can be borrowed under section 5656 G. C. for dis-	
charging obligations of employment contractsControlling board—Its authority as provided in House Bill 536 (108 O. L. 736) interpreted—Where in conflict with classification and rules of state civil service commission as provided in section 9	646
of same act	488
has charge of highways, bridges and culverts of his county under control of state	924
Highway department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as limitation in fixing salary of one of engineers in excess of \$2,400 Municipal civil service commission—Also civil service commission of city school district—What positions in classified civil service	<b>7</b> 98
and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute	80
Municipal corporation—City auditor and duties of clerk of water- works merged under section 4276 G. C.—Salary cannot be paid in whole or in part from waterworks funds	463
Municipal court of Dayton-Clerk of said court not entitled to be paid any part of his salary from county-Salary illegally paid	73
recoverable	/3
not entitled to fees under new ditch code—Exception  Ohio Agricultural Experiment Station—Chief of department of nutrition—Failure of General Assembly to appropriate funds for salary of said officer	
Ohio National Guard—When certain commissioned officers are entitled to increased pay under provisions of act of Congress (No. 210; H. R. 11927)—Exception————————————————————————————————————	-
Roads and highways—What roads are to be considered in calculating salary of county surveyor under section 7181 G. C.—Public ways in municipal corporations not included in mileage calculation	
Workmen's compensation act—Section 1465-61 G. C. construed— Persons in service of county or township who are required to be elected are "officials"—Every other person "employee"	
SCALES—	
Scales or other weighing devices—When prosecuting attorney may purchase same for violation of traffic laws	

SCARLET FEVER— Schools—Where board of health of general health district orders	Page
destruction of school books to prevent spread of contagious disease—Board may restore books or compensate owners	1193
SCHOOLS—	
Approval, form of resolution and notice of election for levying additional taxes in accordance with sections 5649-5 and 5649-5a G. C. Board of Education—	714
A bond bearing interest at 5 per cent continues to bear interest at that rate after maturity until paid though default is made thereon at maturity—Interest coupons if presented and unpaid at maturity bear interest at six per cent—Sinking fund trustees may apply general sinking fund balances to payment of past due and unpaid bond and interest coupons—May not borrow money under section 5656 G. C. at rate of interest exceeding six per cent—May borrow money under section	
5656 G. C. to extend time of payment of any indebtedness	1230
Has control of school buildings—Has authority to regulate meet- ings and entertainments held outside of school hours	274
In employment of teachers not limited by amount of revenue which may be anticipated—Can adopt salary budget dependent upon approval by electors of special levy—When money can be borrowed under section 5656 G. C. for dis-	
charging obligations of employment contracts	646
Liability of board for tuition of high school pupil who attends school in another district—Pupil required to attend school during each month—Board cannot pay tuition for eight months and compel parents to pay in excess of eight months	959
May contract with board of another district for admission of its pupils into one or more schools—Tuition—How fixed— When attendance and tuition determined by contract, pro-	
visions of sections 7736 and 7747 G. C. not applicable—Where amount of tuition varies or where change is desired in con-	
tract as to tuition—Where no contract as to tuition of pupils entered into, then pupil can select high school	165
May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to pur-	103
chase for individual members	229
May sell school house—Deed to board was "for school purposes only"—Specific case passed upon	1206
No legal authority to pay physician for services rendered to pupil accidentally injured in school	1260
When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes	741
Where candidate for member receives next to highest number of votes in election—Not resident of district—Cannot qualify—Vacancy—Where nomination papers do not contain sufficient signatures of candidates for member of village board of education—No objection raised—Election not then in-	
valid	13

index. 1493

SCHOOLS—Continued.	Page
Board of Education—Concluded.  Where member elected and after qualifying resigns—Vacancy filled for unexpired term by other member of board	<b>7</b> 8
Where city school district has teachers' pension system—Board fails to re-employ teacher who has taught twenty years— When pension begins————————————————————————————————————	277
Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698, 4699, 4701 and 4702 G. C.—How sections construed—Board of	211
education permitted to hire teachers for vocational schools.  Where depository provided, board is required to dispense with treasurer of school moneys—See section 4782 G. C.—Who	879
performs duties of treasurer—Clerk of board of education  Where husband member of board votes to employ his wife—May not be violation of section 12932 G. C.—Is violation of section	812
4757 G. C.—Equity leaves parties where it finds them Where unpaid assessments continue to be lien upon property purchased by board	1122 808
Where wife of member of board appears as party to contract with such board of education—Contract null and void—See	
section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school Without authority to accept commercial instruments known as	1143
"trade acceptances" in payment for goods purchased Without authority to expend public funds for advertising mat- ter to be mailed to each taxpayer in regard to proposition	666
Board of state school examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of one month's success in teaching, contrary to law————————————————————————————————————	915 1116
Bond issue—Date of maturity of second issue—Limitations dis-	681
Bonds issued for purpose of erecting new school building—Interest follows fund—Balance of said fund will go to sinking fund————Books—Where publishers file copies of school books with superintendent of public instruction together with published list price—Commission fixes maximum price at which books may be purchased by board of education—Publishers accept price and agree to furnish books during period of five years—Such proceedings constitute contract for full period of five years from date of	
such written notice and agreement—Boards of education limited in selection of books—Exception—Duty of board of education before adopting books—Publishers may not refile same book within period of five years at higher maximum price—————County Board of Education—	
County school district redistricted—Date effective—When presi- dents of boards of education may elect district superin- tendent in new district—When district superintendent not qualified—When majority of presidents of boards of edu-	
cation may call meeting	. 816

SCHOOLS—Continued.	Page
County Board of Education—Concluded.	
Members of newly created district board shall be appointed by county board and shall hold office until successors legally	
elected and qualified—How successors elected—Ballots not in conformity to section 4736 G. C.—No valid election—Who	
entitled to vote at such election—How school funds distri-	
buted to new district	452
Transfer of territory-From one school district to another in	
same county—Title vests in board of education to which ter-	
ritory transferred—Sale of such property, how conducted—	
See section 4756 G. C.—Transfer of territory under section	
4692 G. C. requires no warranty deed—Title automatically	<b>77</b>
passes upon completion of transfer	67
Where rural district becomes village district—When member of county board disqualified by reason of incorporation of	
village	358
Discussions of rights of board of education and city commission	000
to enter into agreement to extend water mains in city street on	
naked promise of commission to repay to board initial cost of	
such extension when six per cent profit from water users thereon	
is made by city	1234
Districts maintaining second and third grade high schools-Electors	
refused to authorize additional levy although maximum levy	
permitted by law not reached—Board of education not relieved	
of paying tuition of graduates eligible to high school, residents	000
of district	920
Dog registration act—Under section 5653 G. C. county commissioners	
required to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no	
society for prevention of cruelty to children and animals—	
County commissioners have no authority over funds trans-	
ferred-How said fund can be expended by county board of	
education-Without authority to transfer any portion of county	
board of education fund to any other fund	366
Duty of district board of education to continue elementary schools	
for at least thirty-two weeks in school year—Failure of electors	
to vote maximum levy no excuse to discontinue school-Board	
of education may borrow money under provisions of sections	072
5656 and 5658 G. C. to continue school	873
Election—Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school dis-	
trict—Ballots read three mills for five years—Resolution of	
board controls in absence of fraud or attempt to deceive or	
mislead	1274
Expenses of conducting an elementary school-What items are in-	
cluded in tuition expenses	836
Fees received for granting of certificate and renewal of certificates	
to teachers by superintendent of public instruction payable into	
state treasury—Also fees received from certificates issued by	
superintendent of public instruction and required of applicants	
who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate	567

SCHOOLS—Continued.	Page
Free water service to school district—Section 3963 G. C. does not authorize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108 O. L.	325
For crippled persons—Crippled adults may also attend such schools—When board of education entitled to receive subsidy provided in sections 7757 and 7758 G. C. for above purpose	<b>47</b> 0
How "aggregate days of attendance of pupils" determined—Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined—————	<b>7</b> 51
How school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other similar levies	<b>7</b> 67
Inheritance tax law—Funds set aside under will of George H. Marsh, Van Wert county, Ohio, in trust for Marsh foundation, not sub- ject to said tax—Purpose of institution of public charitable nature	1048
Joint High School—	
District can make contribution for maintenance from contingent or tuition fund—How foreign tuition apportioned—When contributing district joined in maintaining joint high school and is a weak school district applying for state aid—Amount of state aid said district entitled to receive——————————————————————————————————	465
Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not dissolved—Building cannot be taken over by district in which it is situated————————————————————————————————————	900
Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—Waiver of provision of contract for rural school district to pay one-half of expense of "educational equipment" considered—What moneys come within provisions of section 24 G. C.—Surplus from fees payable into state treasury—Payments for compensation of state normal school teachers and employees should be authorized by board of trustees——————————————————————————————————	444
Member of city board of education—Deputy health commissioner—	00#
Compatible  Minors—Employment in moving picture shows—Statutes governing such employment	995 609
Motor vehicle—Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of post-office department are exempt from license tax————————————————————————————————————	121
Municipal corporation—How to compute water rates for school district under section 3963 G. C. where part of property of school district outside of city	290

SCHOOLS—Continued.	Page
Municipal civil service commission—Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute——————————————————————————————————	80
Offices compatible—Member of General Assembly—Member of county board of education————————————————————————————————————	373
Person employed as teacher under one contract and under another contract employed as school driver—Contractual rights under each contract discussed—How board of education can dismiss teacher	279
Principal of high school or grade school if not employed as super- intendent is still a teacher within meaning of section 7600 G. C.— How funds provided in section 7600 G. C. are to be distributed where high school principals and grade school principals are teachers	.974
Registered United States government bonds—When same are acceptable as security for deposit of public funds in municipal corporations and school districts—Exception township depositories—See supplemental opinion No. 1716, December 16, 1920—	562
Sinking fund trustees—How expenses of said commission are to be paid where same are incurred for joint benefit of city and school district boards—Board of education not required to fix aggregate amount for employees for certain employees of commission—Employees of school district sinking fund commission also receive compensation as employees of city sinking fund commission	493
State Teachers' Retirement System— All teachers to whom act applies must be certified by employer to state retirement board—When act applies to teachers over seventy years of age—When board has authority to retire teachers—Effective date of retirement—When teachers over sixty years of age may retire—Effective date of	519
retirementBoards of education required to pay to fund both normal and deficiency contributions mentioned in section 7896-44 G. C. only upon those teachers who are members of retirement system	
Request for exemption from membership—Limited to teachers in service on first day of September, 1920—No teacher upon re-election or re-appointment after September 1, 1920, can again ask for exemption—When teacher relinquishes his status as present teacher, under retirement system—How teacher can receive credit for prior service————————————————————————————————————	
State board may make optional with teachers who are not required to have a teacher's certificate, their individual entrance into membership in said system—How exemption from membership in said system can be made by college or institution supported in whole or in part by state—Ohio	

SCHOOLS—Continued.	Page
State Teachers' Retirement System—Concluded.	404
Teachers eligible Whether or not city pension system may merge with state re-	421
tirement system—Teachers rights and privileges under each law determined	584
State teachers retirement act—Discussion of levy under section 7896-55 G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district—It is a separate levy—Authority of budget commission and electors	F.CO.
in regard to said levySuperintendent of a supervision district (4740 G. C. district) may	560
serve upon board of county school examiners as teacher member Superintendents of schools required to assist in recommendation of text books and courses of study—Boards of education under	747
provisions of section 7645 G. C. must have their course of studies approved by superintendent of public instruction	1053
Taxes and Taxation—	
Effect of vote under section 5649-5a G. C. merely authorizes making of additional levies subject to fifteen mill limitation imposed by section 5649-5b G. C.—Where levying authorities fail to make levy—No authority to make such levy in	240
any year after expiration of period of time covered by vote- Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575 G. C. among "state taxes"—Said refusal does not justify county auditor in refusing to extend levy on tax duplicate	349
of county	<b>7</b> 09
House Bill 615 construed—Effective date of law—Various ques-	204
tions relative to said law considered and answered	394
Where suit brought to enjoin collection of an alleged illegal tax—County treasurer collects and distributes same before suit determined—Such taxes are not in possession of collecting officer and cannot be refunded—When action must be brought—To sustain action payment must be involuntary—Taxes collected and distributed should be applied to purposes for which levy was made, notwithstanding levy illegally made————————————————————————————————————	523
Teachers-When state life elementary certificate may be issued	
without examination subsequent to 1920	545
To dissolve contract between teacher and board of education by payment of sum of money illegal—Such contracts dissolved by resignation, expire, or are terminated for cause	764
Township board of education—Bonds issued by said board subject	
to taxation-Exception-Bonds outstanding on January 1, 1913	378

SCHOOLS—Concluded.	Page
Village school district created in rural district—When territory outside of village is less than sixteen square miles and where territory is sixteen square miles or more—Where former territory attaches to village district latter is a rural school district	18
Vocational Education—	
Board of education can conduct such classes outside limits of school district—Who may attend such classes	1031
How federal money and state money provided under Smith- Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by state board of education————————————————————————————————————	328
Vocational schools—City board of education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable buildings for such purpose	539
When part time superintendent employed under section 4740 G. C. is to be considered as a teacher within meaning of House Bill 615 providing for distribution of certain taxes	537
When superintendent of schools in city school district may be paid expenses to search for teachers—When member of board of education may perform such duty	. <b>7</b> 06
Where additional levy submitted to electors at primary election held on August 10, 1920, failed—May resubmit question at general election in 1920—If same carries district entitled to participate in state reserve fund	906
Where Board of—	
Education of rural township district suspends one-room elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense how paid—Section 7730 G. C. considered	386
Health of general health district orders destruction of school	000
books to prevent spread of contagious disease—Board may restore books or compensate owners	1193
Where centralized school district maintains high school—Building may be erected for both elementary and high schools—May contain auditorium—When board can employ architect and stipulate conditions as to pay————————————————————————————————————	884
Where chief inspector of workshops and factories orders repairs of various kinds under section 7630-1 G. C.—Equipment can not be basis of bond issue—Installation of heating system, sanitary system, etc., come within meaning of section—When one order of inspector covers repairs and also furnishings—How to proceed—Building for county normal school maintained by district board of education—When bond issue may be made by local board of education for county normal school for repairs, etc.	825
Where normal school assumes management of city school under	1196

SCHOOL HOUSE—	Page
Board of education—May sell school house—Deed to board was "for school purposes only"—Specific case passed upon	1206
Schools—Bonds issued for purpose of erecting new school build- ing—Interest follows fund—Balance of said fund will go to sink- ing fund————————————————————————————————————	1100
SCHOOLS (INDUSTRIAL)—	
Inheritance tax law—Bequest to trustees for founding or aiding an industrial school to be open to all on same terms and not operated for profit is exempt from said tax————————————————————————————————————	1233
SECRETARY—	
Board of trustees of district tuberculosis hospital—May elect one of their numbers secretary or treasurer—Must be qualified	163
SECRETARY OF BOARD OF AGRICULTURE—	
Agriculture—	
Authority of secretary of agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C	1091
Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts— When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C	45
Penalties recovered on forfeited recognizances in prosecutions begun by secretary of agriculture not such monies as are required to be paid to said secretary under provisions of section 1177-14 G. C	413
Approval, contract with Ralph Edgar Kinnear for construction of fish hatchery at Zoar lock, Lawrence Township, Tuscarawas County, Ohio	1256
Board of agriculture—County agricultural societies—When board may withhold certificate for per capita tax from county society—Section 9884 G. C. as to notice to secretary of board of agriculture construed—Section 9884-4 G. C. as to disbursing of funds construed—When election of directors of county society must be held—Section 14571 G. C. inoperative————————————————————————————————————	61
Fish and game laws—Section 1423 G. C. and 1421 G. C. as amended, discussed—Effective dates of such statutes and what statutes govern in issuing permits for fishing————————————————————————————————————	308
SECRETARY, BOARD OF STATE CHARITIES—	
See Board of State Charities.	
SECRETARY OF BOARD OF TRUSTEES OF OHIO STATE UNIVERSITY—	
See Board of Trustees of Ohio State University	

21-Vol. II-A. G.

SECRETARY OF STATE—	Page
Approval—	
Amendment and certificate of amendment of articles of incor- poration of the Ohio State Life Insurance Company	. 149
Articles of incorporation of the American Assurance and Bonding Company of Cincinnati, Ohio	1243
Articles of incorporation, the Anchor Life and Accident Insurance Company	551
Articles of incorporation of the Knight Indemnity Company	745
Articles of incorporation of the Newton Steel Workers Relief Association, mutual protective association	531
Articles of incorporation of the Richland Equity Fire & Light- ning Protected Mutual Insurance Association	838
Articles of incorporation of Youngstown Yardmen's Associa- tion-Mutual protective	490
Bond of Aden E. Smith, state inspector of plumbing, in the sum	
of \$5,000—Chicago Bonding and Insurance Company, surety. Bond of Tracey S. Brindle, chief engineer, state highway department, in sum of \$5,000—The Aetna Casualty and Surety	58
Company, surety	242
Bond of William E. Kershner, secretary of state teachers' re-	
tirement system, in sum of \$25,000, with Fidelity and Deposit Company of Baltimore, Maryland	1059
Certificate of amendment to articles of incorporation, the Liberty Mutual Insurance Company	1206
Automobile license tax—Section 6290 G. C. construed—Moneys com-	
ing into county treasury are to be distributed only at regular	
semi-annual tax distribution periods—Exception, advance drafts possible under section 2692 G. C.—Moneys may be expended	
only after appropriation by councils and county commissioners	
in accordance with sections 3797 and 5649-3d G. C	1129
Banks and Banking-	
Consolidation—Where banks are located in two cities in same county, boundary lines of which do not touch and where	
banks located in same city, passed upon	1189
Superintendent of banks may require deposit of banking corporation whose articles of incorporation confer upon it trust	124
When obligation of the Citizens Banking Company of Norwalk	127
to make annual reports to tax commission of Ohio and pay annual franchise tax as an Ohio corporation, terminated—	
Converted into national bank	1185
Board of education—Where candidate for member receives next to highest number of votes in election—Not resident of district—	
Cannot qualify—Vacancy—Where nomination papers do not contain sufficient signatures of candidates for member of vil-	
lage board of education—No objection raised—Election not then	
invalid	13
Constitution of Ohio-Cost of publishing proposed amendments governed by section 6251 G. C.	

SECRETARY OF STATE—Concluded.	Page
Corporations—Without authority to enter into contracts with sub- scribers to common stock whereby subscribers agree to first	-
offer their shares to corporations at market value before selling	
them to others	184
Disapproval, articles of incorporation of the Ohio National Fire	1100
Insurance Company, Columbus, Ohio	1189
Election—Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school dis-	
trict—Ballots read three mills for five years—Resolution of	
board controls in absence of fraud or attempt to deceive or	
mislead	1274
Elections—	
Compensation of judges and clerks of election where special	
election held on same day as primary or general election—	
Special election defined	580
When injunction issued in a taxpayer's action to enjoin per-	
formance of contract by board of deputy state supervisors	
of elections—Costs payable from county treasury upon al-	3
lowance of county commissionersForeign corporations—Fees to be paid secretary of state under sec-	3
tions 180 and 8728-11 G. C. where authorized capital stock com-	
posed of par value preferred and non-par value common	
shares—Not less than \$15.00 nor more than \$50.00	886
Motor vehicle-Owned and operated by village or township boards	
of education in transportation of pupils to school-Not subject	
to payment of state license tax-When employees of postoffice	
department are exempt from license tax	121
Motor Vehicles—	200
Fee for trailers—House Bill No. 573 construed————————————————————————————————————	226
License tax funds may not be used by political subdivisions for purchase of road repair equipment such as trucks, rollers,	
etc	802
When horse-power computed by formula provided in section	002
6293 G. C. exceeds twenty-five by fractional part—Fee in	
such case	137
Mutual protective associations-Not empowered to insure property	
generally-May insure property authorized-Articles of incor-	
poration must provide for enforcement of any contract entered	
into whereby members agree to be assessed specifically for in-	
cidental purposes and for payment of losses which occur to members	1013
Offices incompatible—County auditor—Clerk of board of deputy	1013
state supervisors of elections	1280
Roads and highways—Automobile registration law—When funds	1200
mentioned in section 6309-2 G. C. (108 O. L. 1083) may be used in	
improvement of curbs and gutters	992
State registrar of automobiles-May register motor vehicles owned	
by the American National Red Cross Society without charge	623
Without authority to destroy original applications for registration	<b>H</b> O
of motor vehicles	<b>7</b> 8
SECRETARY OF STATE TEACHERS' RETIREMENT SYSTEM.	

SECURITIES—	Page
Blue sky law—A municipal corporation or taxing subdivision of another state is not included in expression "any company" as	
used in section 6373-14 G. C.——————————————————————————————————	1157
pawnbrokers	457
Non-par stock act—The words "said capital" used in section 8728-6 G. C. construed	608
SEEDS—	
Agriculture—	
Vegetable seeds when sold to gardeners for purpose of planting to raise food—Sections 5805-1 and 5805-6 G. C. construed  Where county farm bureau purchases agricultural seeds for farmers—Status governing such transaction when two	17
county bureaus involved	150
Word "person" used in section 5805-1 G. C. defined—"Seed mer- chant" used in section 5805-6 G. C. construed—Where asso- ciation purchases and sells agriculture seeds to its mem-	
bers, sub-section B, section 5805-6 G. C. applicable	154
SENATE— General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid—	224
SETTLEMENT (TAXES)—  Taxes and taxation—When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—When penalty for collection of delinquent taxes both real and personal attaches—See opinion No. 1855, February 11, 1921———————————————————————————————————	1269
SEWERS—	
Assessments—County sewers—Only limitation of power of such assessments is that provided in section 6602-8 G. C.—In accordance with special benefits conferred.  Municipal corporations—Without authority to include in cost of	1025
sewer system, cost of sewage disposal plant, for assessment	620
SEWAGE DISPOSAL PLANT—	020
Municipal corporations—Without authority to include in cost of sewer system, cost of sewage disposal plant, for assessment purposes	620
SHEEP—	
Rabies—Damages—Within discretion of township trustees and county commissioners	918
SHERIFF— Expense account—Words "such statement shall show the number of the case and the court in which the service was rendered	
and the railroad point from which a livery rig was used" con-	605

Page	SHERIFF—Concluded
oad	May not charge fees for serving subpoenas on witnesses for grand jury—County commissioners shall allow sheriff actual railroad and street car fare and telephone tolls for subpoenaing such witnesses
in ap- e— nat der be	Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————
is- on C. riff riff on	Probate court—Lunacy proceedings—Affidavit filed—Person discharged—Fee taxable against person discharged under section 1602 G. C., 108 O. L. 1203—No provision under section 1981 G. C. for payment of expenses of suitable person other than sheriff in making arrest—Authority to pay certain expenses of sheriff in making arrests or serving warrants provided for in section 1954 G. C. relating to lunacy cases is provided in section 1981 G. C.
/20	
.—	SHOE DEALER— Chiropody—What does and what does not constitute practice of chiropody within meaning of sections 1274-1 et seq. G. C.— Advertisement by retail shoe dealer discussed
	SHRUBS—
or be	Agriculture—Authority of secretary of agriculture to prescribe and enforce measures to prevent outbreaks of dangerous insects or plant diseases—Exercise of police power—Inspectors should be furnished with badges—See section 1124 G. C
	SICK POOR—
of	Duty of caring for such persons—Municipal health district board not exclusively accountable—Township trustees not relieved of their duties under section 3476 G. C. (108 O. L. 272)———————————————————————————————————
	SIGNS—
gs,	Advertising sign resembling railroad crossing warning sign—An obstruction under provisions of section 7204 G. C.—Findings, how made—Prosecutions under sections 13421-11 and 13421-22 G. C
se n-	State highway commissioner—Without authority to enter into lease to maintain advertising signs along public highways as consideration for furnishing warning signals————————————————————————————————————
	SIGNALS (WARNING)—
n-	State highway commissioner—Without authority to enter into lease to maintain advertising signs along public highways as consideration for furnishing warning signals

SINKING FUND TRUSTEES—	Page
Board of Education—	_
A bond bearing interest at 5 per cent continues to bear interest at that rate after maturity until paid though default is made thereon at maturity—Interest coupons if presented and unpaid at maturity bear interest at six per cent—Sinking fund trustees may apply general sinking fund balances to payment of past due and unpaid bond and interest coupons—May not borrow money under section 5656 G. C. at rate of interest exceeding six per cent—May borrow money under section 5656 G. C. to extend time of payment of any	
indebtedness	1230
When authority of House Bill 713 (108 O. L. 1199) and House Bill 567 (108 O. L. 709) may be used for exempting levies for interest and sinking fund purposes	741
incurred for joint benefit of city and school district boards— Board of education not required to fix aggregate amount for employees for certain employees of commission—Employees of school district sinking fund commission also receive com-	
pensation as employees of city sinking fund commission	493
terestRoads and highways—Improvement abandoned—Proceeds of bond issue may not be used for other improvements—Must be transferred to sinking fund—May be used to purchase new issue of	140
county road bondsSchools—Bonds issued for purpose of erecting new school build-ing—Interest follows fund—Balance of said fund will go to sink-	910
ing fundTaxes and taxation—Municipal corporation—May issue refunding bonds for purpose of providing for payment of bonds issued since January 1, 1913—What legal method might prevent such action—Village of Lynchburg	1100 440
SISTER—	
Inheritance tax law—Words "brother" and "sister" in paragraph 3 of section 5334 G. C. include half-brothers and half-sisters	177
SLOT MACHINE— Gambling device—Violation of sections 13056 and 13066 G. C	207
SMITH-HUGHES LAW— Vocational education—How federal money and state money provided under Smith-Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by state board of education—	328
SOLDIERS—	
County soldiers' relief commission—May purchase land for burial of soldiers under sections 2943 et seq. G. C.	1136
Probate judge—Bureau of war risk insurance—Certificate of births, deaths or marriages furnished free for such purposes	233

SOLDIERS RELIEF COMMISSION— Divorced woman is not a "widow" of a soldier within meaning of said act	Page 725
SOLICITOR— Physicians and surgeons—Person employed to distribute advertising circulars—Such employment not a "capper, solicitor or drummer" within purview of section 1275 G. C	501
SPEAKERS' STAND→	
Township parks—Township trustees authorized to control, care for, grade and improve existing township parks where there is no board of park commissioners—Trustees may erect speaker's stand————————————————————————————————————	1078
SPECIAL DEPUTY SHERIFF—	
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
SPECIAL ELECTION—	
Elections—Compensation of judges and clerks of election where special election held on same day as primary or general election—Special election defined	580
SPRINGFIELD (CITY OF)—	
Discussions of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked promise of commission to repay to board initial cost of such extension when six per cent profit from water users thereon is made by city	1234
STATE AID—	
Joint high school—District can make contribution for maintenance from contingent or tuition fund—How foreign tuition apportioned—When contributing district joined in maintaining joint high school and is a weak school district applying for state aid—Amount of state aid said district entitled to receive——————————————————————————————————	465
Roads and Highways—	465
State aid improvements—County commissioners without authority to extend assessment zone into adjoining county— When levies under section 6926 G. C. may be used in state aid	27
improvements—How qualified	112
STATE BOARD OF CHARITIES—	

See Board of State Charities.

STATE BOARD OF CONTROL—  Vocational education—How federal money and state money provided	Page
under Smith-Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by state board of education————————————————————————————————————	328
	340
STATE BOARD OF DEPOSIT—  Treasurer of State—Liability of surety company of deposits of state	
funds and state insurance funds	1016
STATE BOARD OF EDUCATION—	
Vocational Education—	
Board of education can conduct such classes outside limits of school district—Who may attend such classes	1031
How federal money and state money provided under Smith-	
Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What	
recommendations should be made to General Assembly by	200
state board of education	328
STATE BOARD OF EMBALMING EXAMINERS—	
Citizenship requirements not necessary for applicants—Person must be able to speak and write English language	511
Discussion of reciprocal relations with another state—No right to	311
refuse to renew licenses secured by examination—Exception—	
Without authority to refuse to accept applicant for examination merely because applicant resides in state which does not recipro-	
cate with Ohio	1286
May require certificates of graduation from 8th grade of school or its equivalent of applicants for embalmer's license—When	
embalmer convicted of felony-May revoke embalmer's license_	1006
Reciprocal application blank considered—The words "subjects" and "requirements" in statutes discussed	98
	,,,
STATE BOARD OF OPTOMETRY—  Duty of clerk of court to register optometrist's certificate—No fee	
provided—See section 1295-29 G. C	517
Holder of certificate does not confer on holder title of "Doctor"— Sections 1295-21 et seq. G. C. and 1286 G. C. considered	434
No provision for discontinuance of limited examination after Jan-	151
uary 1, 1920—See section 1295-28 G. COptometry—When use and employment of mechanical device consti-	1027
tutes practice of optometry	1127
STATE BUILDING CODE—	
Roof garden—When same is over garage within meaning of section 12600-42 G. C.—Specific case	505
STATE CIVIL SERVICE COMMISSION—	
See also Civil Service Commission.	
Civil service—Persons temporarily occupying positions in classified service—Section 486-23 G. C. applicable—Political activity of	
such persons prohibited.	491

Pag	STATE CIVIL SERVICE COMMISSION—Concluded.
488	Controlling board—Its authority as provided in House Bill 536 (108 O. L. 736) interpreted—Where in conflict with classification and rules of state civil service commission as provided in section 9 of same act
233	Health districts under Griswold Act—Method of raising funds for general health districts—Not necessary to reappoint general district health boards appointed under Hughes Act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————
86	Municipal civil service commission—Also civil service commission of city school district—What positions in classified civil service and what positions exempt from classified service—Pay roll of those in classified service shall be approved by municipal civil service commission—What directors of schools are recognized by statute
888	Schools—Appointment of supervisor and teacher of hygiene by board of education for term of four years, in place of school physician, is illegal—See section 7692 G. C. for duties of school physician—When board of education of city school district required to make appointments from civil service list
767	STATE COMMON SCHOOL FUND—  Schools—How school district in which existing tax levies do not exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other similar levies———————————————————————————————————
562	STATE DENTAL BOARD—  Schools—Fees received for granting of certificate and renewal of certificates to teachers by superintendent of public instruction payable into state treasury—Also fees received from certificates issued by superintendent of public instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate
150	STATE FIRE MARSHAL— Dry cleaning establishment—Where permit extends until first day of January next after date of its issue—Holder of permit has no authority to conduct business in another building—Renewed
1065	permit discussedFire apparatus—Township trustees and council of village are not authorized to make joint purchase of such apparatusHotels and Restaurants—
551	Construction of act providing for inspection and licensing of same—"Restaurant" as defined by act construed—Applicable to movable lunch wagons on wheels and county fair lunch stands—Not applicable to manufacturing company operating eating place for employees—When combination license authorized by act—Family hotel as defined by act construed—

STATE FIRE MARSHAL—Concluded. Hotels and Restaurants—Concluded.	Page
License issued under section 843 G. C. need not necessarily refer to the building by its trade name—Description sufficient that will enable state fire marshal to locate and identify it	770
STATE HEALTH COMMISSIONER— Antitoxin—Free distribution for treatment of diphtheria—Section 1261-29 G. C. (108 O. L. 241) repeals sections 2500 and 2501 G. C.—	823
Assessments—County sewers—Only limitation of power of such assessments is that provided in section 6602-8 G. C.—In accordance with special benefits conferred——————————————————————————————————	1025
of American Health Association at New Orleans—No statutory authority to pay expenses from public funds————————————————————————————————————	156
each township and municipalityCounty, tuberculosis hospital—Where county disposes of its interest in district hospital—When proceeds derived from such sale can	252
be used to erect and maintain county tuberculosis hospital—Sections 3141-1, 3141-2 and 3148 G. C. construed————————————————————————————————————	602
Has authority to adopt and enforce orders and regulations to same extent as former municipal boards of health—Sections 12600-137 to 12600-273 G. C. (Sanitation Building Code) applicable outside of cities—When health district may adopt same—Advertisement of such orders may not be adopted by reference to sectional numbers of General Code	857
Health district under Griswold Act—Method of raising funds for general health districts—Not necessary to reappoint general district health boards appointed under Hughes Act—Exception—District board may legally enter into contract with health commissioner before funds available—In case of epidemic board may enforce quarantine regulations before employment of health commissioner—Employment of appointees of municipal health boards abolished————————————————————————————————————	315 237
Member of city board of education—Deputy health commissioner—  Compatible	995
Section 3637 G. C. provides for licensing of plumbers—Authority of state inspector of plumbing does not extend to municipalities wherein ordinances regulating plumbing have been adopted—What may be incorporated in municipal ordinance—Pamphlets of state plumbing code cannot be sold by	
Without authority to include in cost of sewer system, cost of sewage disposal plant, for assessment purposesSchools—Where board of health of general health district orders destruction of school books to prevent spread of contagious disease—Board may restore books or compensate owners	

STATE HEALTH COMMISSIONER—Concluded.	Page
Sick poor-Duty of caring for such persons-Municipal health dis-	_
trict board not exclusively accountable—Township trustees not	
relieved of their duties under section 3476 G. C. (108 O. L. 272)	250
State Department of Health-	
Health commissioner of city health district not required to be	
licensed physician—See Hughes-Griswold Act	1026
Hughes and Griswold acts creating city health district boards	
of health abolished municipal boards of health established	
prior to passage of such acts	130
STATE HIGHWAY COMMISSIONER—	
Advertising sign resembling railroad crossing warning sign—An	
obstruction under provisions of section 7204 G. C.—Findings, how made—Prosecutions under sections 13421-11 and 13421-22	
G. C.	335
Approval—	333
Bond of Tracey S. Brindle, chief engineer, state highway de- partment, in sum of \$5,000—The Aetna Casualty and Surety	
Company, surety	242
Final resolution for road improvement in Ashland County, Ohio	102
Final resolution for road improvement in Ashland County, Ohio	947
Final resolution for road improvement in Belmont County, Ohio	189
Final resolution for road improvement in Clermont County, Ohio	303
Final resolution for road improvement in Clermont County, Ohio	1228
Final resolution for road improvement in Darke County, Ohio	1138
Final resolution for road improvement in Defiance County, Ohio	1203
Final resolution for road improvements in Franklin County,	1200
Ohio	1058
Final resolution for road improvement in Geauga County, Ohio.	838
Final resolution for road improvement in Guernsey County, Ohio	22
Final resolution for road improvement in Guernsey County, Ohio	850
Final resolution for road improvements in Hamilton County,	
Ohio	982
Final resolution for road improvement in Hancock County, Ohio	102
Final resolution for road improvement in Hardin County, Ohio.	10
Final resolution for road improvement in Henry County, Ohio	283
Final resolution for road improvements in Hocking County, Ohio	958
Final resolution for road improvements in Hocking County, Ohio	432
Final resolution for road improvement in Jefferson County, Ohio	909
Final resolution for road improvements in Jefferson County,	
Ohio	432
Final resolution for road improvement in Knox County, Ohio	615
Final resolution for road improvement in Lake County, Ohio	1000
Final resolution for road improvement in Lucas County, Ohio	800
Final resolution for road improvement in Mahoning County,	
Ohio	680
Final resolution for road improvement in Monroe County, Ohio-	1242
Final resolution for road improvements in Muskingum County,	
Ohio	1180
Final resolution for road improvements, Noble County, Ohio	1059
Final resolution for road improvement in Pickaway County,	
Ohio	716

STATE HIGHWAY COMMISSIONER—Continued. Approval—Continued.	Page
Final resolution for road improvement, Portage County, Ohio-Final resolution for road improvement in Portage County, Ohio-Final resolution for road improvement in Putnam County, Ohio-Final resolution for road improvement in Stark County, Ohio-Final resolution for road improvements, Stark County, Ohio-Final resolution for road improvement, Summit County, Ohio-Final resolution for road improvements in Warren County, Ohio-Final resolution for road improvements, Williams County, Ohio-Final resolutions for road improvements, Ashland, Licking and Trumbull Counties, Ohio	1090 1091 1234 853 1030 1138 490 1024
Final resolutions for road improvement in Ashland County, Ohio Final resolutions for road improvements in Ashland and Wyandot Counties	908 674
Final resolutions for road improvement in Ashtabula County, Ohio	909
Final resolutions for road improvements in Ashtabula, Fair- field, Warren, Paulding and Portage Counties Final resolutions for road improvements in Belmont and Mahon-	245
ing Counties  Final resolutions for road improvements in Belmont and War- ren Counties, Ohio	909 958
Final resolutions for road improvements in Champaign and Franklin Counties	528
Final resolutions for road improvements in Champaign and Medina Counties	522
Final resolutions for road improvements in Champaign, Jefferson, Hardin and Paulding Counties, OhioFinal resolutions for road improvements in Clark and Meigs	53
Counties, OhioFinal resolutions for road improvements in Clermont County,	1202
OhioFinal resolutions for road improvement in Clermont County, Ohio	511 780
Final resolutions for road improvement in Clermont County, Ohio	77 <b>i</b>
Final resolutions for road improvements in Clermont and Hardin Counties	268
Final resolutions for road improvements in Clermont and Ma- honing Counties	<b>7</b> 60
Final resolutions for road improvements in Columbiana and Ma-	<b>7</b> 80
Final resolutions for road improvements in Coshocton County, Ohio	636
Final resolutions for road improvements in Crawford, Mus- kingum and Williams Counties, Ohio Final resolutions for road improvements in Darke, Wyandot	1172
and Stark Counties, OhioFinal resolutions for road improvements in Erie County, Ohio	1139 5 <b>7</b> 9
Final resolutions for road improvements in Erie, Mercer and Hancock Counties	1028
Fully resolutions for road improvement in Hairheld County Obio	5/11)

STATE HIGHWAY COMMISSIONER—Continued.	Page
Approval—Continued.	
Final resolutions for road improvement in Fulton County, Ohio Final resolutions for road improvements in Fulton County, Ohio	o 472
Final resolutions for road improvements in Fulton and Lorai Counties, Ohio	_ 1041
Final resolutions for road improvements in Franklin County Ohio	_ 657
Final resolutions for road improvements, Geauga County, Ohio Final resolutions for road improvements in Geauga, Athen Paulding and Richland Counties	s,
Final resolutions for road improvements in Guernsey County	
. Final resolutions for road improvements in Guernsey County	
Final resolutions for road improvements in Guernsey, Madiso and Holmes Counties, Ohio	n
Final resolutions for road improvements in Hamilton County	<i>r</i> ,
Final resolutions for road improvements in Hardin, Crawfore Richland and Ashland Counties, Ohio	1,
Final resolutions for road improvements in Henry County, Ohio	
Final resolutions for road improvements in Hocking Count	7,
Final resolutions for road improvements in Holmes Count	
Final resolutions for road improvements in Huron County, Oh Final resolutions for road improvements in Jackson Count Ohio	o <b>7</b> 45 7,
Final resolutions for road improvements in Jackson Count	7,
Final resolutions for road improvements in Jackson, Geaug Sandusky and Union Counties, Ohio	a,
Final resolutions for road improvements in Jackson and Wayr	e
Final resolutions for road improvements in Jefferson and Trun	1-
Final resolutions for road improvements in Lake, Hocking an	đ
Final resolutions for road improvements in Licking, Richlan Hamilton and Scioto Counties, Ohio	d,
Final resolutions for road improvements in Lorain and Crav	
Final resolutions for road improvements in Lorain and Portag	
Counties, Ohio	191
Final resolutions for road improvements in Lucas, Sandusk Paulding and Van Wert Counties, Ohio	у,
Final resolutions for road improvements in Marion Count	
Final resolutions for road improvements in Meigs, Huro Defiance and Pike Counties, Ohio	n, 996
Final resolutions for road improvements in Montgomery Count	
Ohio	1080

STATE HIGHWAY COMMISSIONER—Continued.
Approval—Concluded.
Final resolutions for road improvements in Muskingum County, Ohio
Final resolutions for road improvement in Paulding County, Ohio
Final resolutions for road improvements in Pike, Lorain and Lawrence Counties, Ohio
Final resolutions for road improvements in Portage County, Ohio
Final resolutions for road improvements in Putnam County,
ChioFinal resolutions for road improvements in Putnam and Law-
rence Counties, OhioFinal resolutions for road improvements in Richland, Mahon-
ing and Wyandot Counties, OhioFinal resolutions for road improvements in Sandusky County, Ohio
Final resolutions for road improvements in Sandusky County, Ohio
Final resolutions for road improvements in Sandusky, Knox and Vinton Counties, Ohio
Final resolutions for road improvements in Scioto County, Ohio Final resolutions for road improvements in Scioto and Trumbull Counties, Ohio
Final resolutions for road improvements in Seneca County, Ohio Final resolutions for road improvements in Seneca County, Ohio Final resolutions for road improvements in Summit County,
OhioFinal resolutions for road improvements in Trumbull and Huron Counties, Ohio
Final resolutions for road improvements in Trumbull and Miami Counties, Ohio
Final resolutions for road improvements in Union County, Ohio Final resolutions for road improvements in Washington County, Ohio
Final resolutions for road improvements in Washington County, Ohio
Final resolutions for road improvements in Wayne County, Ohio Final resolutions for road improvements in Wayne, Hamilton and Williams Counties
Final resolutions for road improvements in Williams, Belmont and Gallia Counties
Final resolutions for road improvements in Williams, Clermont and Paulding Counties
Final resolutions for road improvements in Wood County, Ohio Form of lease to be used in connection with the matter of turn-
ing over to county commissioners surplus automobiles, motor trucks and equipment received from Federal government
Approval of forms of resolution by boards of township trustees as to highway improvements—Part of cost contributed by state—  See opinion No. 779, November 15, 1919——————————————————————————————————

STATE HIGHWAY COMMISSIONER—Continued.	Page
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts	
possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
County Surveyor—	,
Compensation of assistants and deputies for services in making plans and surveys for proposed state highway improvement paid from county surveyor's salary fund—How county reimbursed—Compensation for services in ditch improvement, paid out of surveyor's salary fund—How county reimbursed Salary—How reimbursed by state where surveyor has charge of	943
highways, bridges and culverts of his county under control	
of state	924
Disapproval— Final resolution for road improvement in Huron County, Ohio	681
Final resolution for road improvement in Muskingum County, Ohio	557
Final resolution for road improvement in Pickaway County,	337
OhioFinal resolution for road improvements in Williams County,	679
Ohio	549
Final resolutions for road improvements in Jefferson, Williams, Portage and Hocking Counties, Ohio	430
Final resolutions for road improvements in Madison County,	1202
Final resolutions for road improvements in Mahoning and Hocking Counties, Ohio	897
Final resolutions for road improvements in Sandusky County, Ohio	758
Highway department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as limitation in fixing salary of one of engineers in excess of \$2,400	798
Roads and Highways—  Assessments provided in section 3298-15b G. C. may be paid in installments only unless lump sum tender includes interest	
on assessments	12
Automobile license law—Money accruing to county treasury under section 6309-2 (108 O. L. 1083) may not be turned over to township trustees for use by latter in road maintenance	
and repair	993
Automobile registration law—When funds mentioned in section 6309-2 G. C. (108 O. L. 1083) may be used in improvement of	
curbs and guttersBonds issued under provisions of section 1223 G. C.—Section	992
amended increasing authorized maximum interest rate on	
bonds—Old section applicable to pending proceedings pro-	
vided interest rate not increased, otherwise proceedings must	
be commenced anew-Sale of bonds under section 1223 G. C.	
governed by section 2294 G. C.—How advertisement can be	,
made where two issues necessary under section 1223 G. C.—	
Defective advertisement of above bond issue does not have effect of invalidating valid steps before advertising begun	595

	Page
Roads and Highways—Continued.	
Claims for material furnished state-Paid in part without in-	
terest	458
County auditors not entitled to fees for county road assess-	
ments—County treasurers are entitled to such fees—How	
computed and paid	22
County commissioners not authorized to procure insurance on	
automobile trucks turned over to state by federal govern-	- 4-
ment	341
Counties are authorized to co-operate with state in mainten- ance and repair work upon "state roads" as defined in sec- tions 1224 and 7464 G. C.—Applicable to inter-county high- ways or main market roads constructed or taken over by	
state for maintenance - Levy under sections 6956-1 and	
6956-1a G. C. not authorized for said purpose	598
Deputy county surveyors not entitled to re-imbursement for ex-	
penses in attending meeting of county surveyors called by	
state highway commissioner	411
Discussion as to authority of state highway commissioner to use equipment of a contractor who has been removed from state work—Where General Assembly releases contractor from liability for failure to complete road contract—Not authorized to the contract of the contract	
ized to pay contractor rent for use of equipment to com- plete contract—Bentz case	1243
How state highway commissioner is to charge certain items for	1243
payment as appropriated in House Bill No. 558 and House Bill No. 279	625
Improvement abandoned—Proceeds of bond issue may not be	020
used for other improvements—Must be transferred to sink- ing fund—May be used to purchase new issue of county road	
bonds	910
Levy under section 1222 G. C. (108 O. L. 494) of less than full one and one-half mills or of full one and one-half mills is subject to extent of one-half mill thereof to limitation upon	
combined maximum tax rate	362
Mechanics' liens—Duty of state highway commissioner when liens properly filed against road contractors—Sections 1208 and 8324 G. C. construed—Not applicable to contracts en-	
tered into prior to Busby-Fouts law (108 O. L. 478)Road improvement commission may not delegate to improve-	344
ment association authority to employ surveyor—No advance funds for disbursement—What funds are not to be counted	
as part of ten per cent contribution mentioned in section 6886-1 G. C.—County surveyor not entitled to retain fees paid	
him out of funds on improvements made in accordance with	E 0 4
section 6886-1 et seq. G. C.	534
Section 6926-2 G. C. (108 O. L. 501) construed—Notice of election	
once a week for two weeks in each of two newspapers is	417
sufficient	417
Special case in which township trustees without authority to enter into contract for road construction work	631
State aid improvements—County commissioners without au-	001
thority to extend assessment zone into adjoining county	27

STATE HIGHWAY COMMISSIONER—Continued. Roads and Highways—Concluded.	Page
State highway commissioner—Not his duty to withhold esti- mates prior to final estimate for purposes of claim for dam- ages by third party on account of negligence of a contractor on state highway improvement———————————————————————————————————	28
State highway commissioner may construct and improve main market roads by force account—Section 1231 G. C. does not authorize "cost plus" contracts—Where roads improved or constructed by force account ten per cent of cost assessable against abutting real estate—Cannot divide work so	
part with co-operation of county, township or village and remainder without co-operation	305
Substitution of concrete pavement for gravel side drive on main market road improvements—How to proceed	983
Township road district not authorized to use balance remaining from bond issues after completion of road improvement—	
How balances may be used What roads are to be considered in calculating salary of county	922
surveyor under section 7181 G. C.—Public ways in municipal corporations not included in mileage calculation	182
When county commissioners are without authority to reduce road assessments made in accordance with section 1214 G. C.	486
When county commissioners may abandon road improvement after bonds issued—How reimbursement of installments of assessments are to be made in event of discontinuance of	
said road improvement	428
tract price and value of "extra work"—No authority to issue bonds to reimburse contracts for losses due to, in-	
crease of freight rates by governmental action	418
When funds accruing from levy under section 6926 G. C. are subject to use by county commissioners for payments au- thorized by section 1208-5 G. C. to make reimbursements of	
road contractors	941
improvements—How qualified	112
be expended by county commissioners—May not be expended in improvement of village street lying on line of	
inter-county highway	497
When proceeds of levy authorized by section 6926 G. C. may be directly expended by county commissioners in improvements of village street—Second conclusion in opinion No. 1182,	
dated April 27, 1920, revised	911
Where county commissioners grant petition for road improve- ment under section 6906 G. C.—Commissioners not author- ized to enter into arrangement with township trustees for	
latter to do important work by force account	968
Where contract under state aid improvement signed by state highway commissioner—Fundamental changes in plans of construction required by physical conditions found to exist	
in connection with contemplated work—Contractor not at	
fault-May treat contract as not having been entered into-	1094

0;

STATE HIGHWAY COMMISSIONER—Concluded.	Page
Road maps-Duty of county surveyor to prepare same-Time as to	
when maps are to be completed, directory	972
Township trustees—Duty of cutting brush, weeds, etc., along state, county and township highways—Sections 7146 G. C. (108 O. L.	
232) does not repeal section 3374-2 G. C. (107 O. L. 94) by im-	
plication	<b>7</b> 95
Without authority to enter into lease to maintain advertising signs	
along public highways as consideration for furnishing warning signals	1220
STATE INSURANCE FUND—	
Treasurer of State—Liability of surety company on account of deposits of state funds and state insurance funds	1016
Workmen's Compensation Act—	
Dock employees are in maritime service and said act is not applicable to those so engaged—Industrial commission without authority to disburse state insurance fund to employees	
injured in maritime service-Discussion of waiver of certain	
rights by employee in maritime work where compensation	1050
obtained from state insurance fund	1250
employer in default for payment of premium—Payment of	
premium after injury does not deprive employee of right to	
bring suit or have award made under section 1465-74 G. C.—	
Industrial commission not required to exonerate employer in such case—When compensation may be made to such em-	
ployee	1212
STATE INSPECTOR OF OILS—	
State department of oil inspection—Benzol—Section 865 G. C. con- strued as to volatile liquid used for purposes similar to that of	
gasoline or petroleum-ether which explodes at similar tempera- ture—Is "similar" or "like" gasoline or petroleum-ether within	
meaning of said section—What fees chargeable	351
STATE INSPECTOR OF PLUMBING—	
Approval, bond of Aden E. Smith, state inspector of plumbing, in the	
sum of \$5,000—Chicago Bonding and Insurance Company, surety_	58
STATE LIFE ELEMENTARY CERTIFICATE—	
Teachers-When state life elementary certificate may be issued	
without examination subsequent to 1920	545
STATE MEDICAL BOARD—	
Board of education—No legal authority to pay physician for services	1000
rendered to pupil accidentally injured in school	1260
Chiropody—What does and what does not constitute practice of chiropody within meaning of sections 1274-1 et seq. G. C.—Advertisement by retail shoe dealer discussed	1263
restisement by retain since dealer discussed	1600

STATE MEDICAL BOARD—Concluded.	Page
Optometry—Prosecution of person practicing without license— Records of state board prima facie evidence—Tally Act (108 O. L. 40) not applicable to Ohio state board of optometry—Optometry act does not confer upon its board members any powers to institute prosecutions—No provision for payment of expenses incurred in such connection————————————————————————————————————	1258
Physicians and Surgeons—Person employed to distribute advertising circulars—Such employment not a "capper, solicitor or drummer" within purview of section 1275 G. C.	501
State board of optometry—Holder of certificate does not confer on holder title of "Doctor"—Sections 1295-21 et seq. G. C. and 1286 G. C. considered	434
STATE MILITARY FUND—	
Ohio National Guard—When unexpended balances of appropriations made by 82nd General Assembly lapsed—"State military fund"—Sections 5247 and 5248 G. C. construed	35
STATE NORMAL COLLEGE—	
Schools—Where board of education of rural township district suspends one-room elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense how paid—Section 7730 G. C. considered.	386
STATE PLUMBING CODE—	
Municipal corporations—Section 3637 G. C. provides for licensing of plumbers—Authority of state inspector of plumbing does not extend to municipalities wherein ordinances regulating plumbing have been adopted—What may be incorporated in municipal ordinance—Pamphlets of state plumbing code cannot be sold	c ·
by state	354
STATE PRINTING COMMISSION—	
Municipal corporations—Section 3637 G. C. provides for licensing of plumbers—Authority of state inspector of plumbing does not extend to municipalities wherein ordinances regulating plumbing have been adopted—What may be incorporated in municipal	
ordinance—Pamphlets of state plumbing code can not be sold by state	354
STATE REGISTRAR OF AUTOMOBILES—	
See Registrar of Automobiles.	
STATE RESERVE FUND	
Joint high school—Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not diasolved—Building cannot be taken over by district in which it is situated—	900

Page 906	STATE RESERVE FUND (SCHOOLS)— Schools—Where additional levy submitted to electors at primary election held on August 10, 1920, failed—May resubmit question at general election in 1920—If same carries district entitled to participate in state reserve fund————————————————————————————————————
1033	STATE SCHOOL FOR BLIND— Ohio commission for blind—Person not ineligible to admission to county home because he or she is blind imbecile—Authority of judge of juvenile court when he is satisfied blind child is not being properly educated at county home—Not illegal for blind inmates of county homes to perform labor for Ohio commission for blind————————————————————————————————————
117	STATE SUPERVISOR OF PUBLIC PRINTING— Constitution of Ohio—Cost of publishing proposed amendments governed by section 6251 G. C
560	STATE TEACHERS RETIREMENT ACT— Discussion of levy under section 7896-55 G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district—It is a separate levy—Authority of budget commission and electors in regard to said levy————————————————————————————————————
519	STATE TEACHERS' RETIREMENT SYSTEM—  All teachers to whom act applies must be certified by employer to state retirement board—When act applies to teachers over seventy years of age—When board has authority to retire teachers—Effective date of retirement—When teachers over sixty years of age may retire—Effective date of retirement
1059	Approval—  Bond of William E. Kershner, secretary of state teachers' retirement system, in sum of \$25,000, with Fidelity and Deposit Company, of Baltimore, Maryland—————  Bonds of Prospect village school district, Marion county, Ohio, in amount of \$150,000 for erecting and equipping school
1030	houseBoards of education required to pay to fund both normal and de-
618	ficiency contributions mentioned in section 7896-44 G. C. only upon those teachers who are members of retirement system
926	as present teacher, under retirement system—How teacher can receive credit for prior service
421	Teachers eligibleWhether or not city pension system may merge with state retirement system—Teachers' rights and privileges under each law
584	determined

STATE TREASURY—	Page
Schools—Fees received for granting of certificate and renewal of certificates to teachers by superintendent of public instruction payable into state treasury—Also fees received from certificates issued by superintendent of public instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed certificate	567
State board of optometry-Moneys received payable into state	•
treasury—Specific appropriation for expenditure of same	192
STENOGRAPHER-	
Court Stenographer—	
Cannot charge for services rendered to court for preparation of preliminary opinion	235
May legally serve as stenographer for prosecuting attorney— Qualification—Compensation	205
STOCK—	
Corporations—Without authority to enter into contracts with sub-	
scribers to common stock whereby subscribers agree to first offer their shares to corporations at market value before selling	104
Inheritance tax law—Stock in foreign corporation belonging to es-	184
tate of deceased resident of this state subject to said tax—When set-off allowed	698
STOCKHOLDER—	
Banks and banking—State bank may establish branches in those cities and villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Ohio————————————————————————————————————	1066
STOCKHOLDERS—	
Banks and banking—Court appointing domestic trust company to fiduciary position—Not required to give bond in first instance—Upon application, additional security may be required—Section 710-161 G. C. construed————————————————————————————————————	210
STOCK SUBSCRIPTION—	
Taxes and taxation—Credits of corporations are to be arrived at	
for taxation purposes in same way as are credits of natural person, debts being deducted therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company	403
STORAGE—	
Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive,	
. discussed	682

STREETS AND ALLEYS—	Page
Municipal corporation—Streets and alleys—Change of street grade petitioned for by majority of property owners—Previously laid water mains lowered—Cost assessable against lots and lands affected	869
Municipal Corporations—	
Contract entered into for street improvement calling for monthly estimates—Where later contractor enters into arrangement to receive aggregate payment with interest—When city liable for interest—When same cannot be recov-	
ered back	801
Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care and control of streets and alleys in each par-	
ticular caseticular case	782
Plats—Section 6886 G. C. not applicable to platting of lands—Approval of county commissioners to recording of plats of lands	
outside of municipal corporations not required	566
Roads and Highways— Subject to consent of municipality, township trustees may enter into an agreement with county commissioners for improvement of city or village streets lying along line of intercounty highways and county roads—May use funds arising from levy under section 3298-15d G. C.——————————————————————————————————	947 182 497
STUDENTS—	
Colleges and Universities—Board of trustees proper custodian of moneys collected for dormitory room rent and board from students attending state educational institutions—How such moneys used and disbursed	283
STREET COMMISSIONER—	
Municipal corporations—Sections 4251 G. C. applicable to both cities and villages—Street commissioner—Compensation of officer changed after expiration of term—Inhibition of section 4219 G. C. not applicable————————————————————————————————————	482

SUBPOENAS-	Page
Sheriff—May not charge fees for serving subpoenas on witnesses for grand jury—County commissioners shall allow sheriff actual	
railroad and street car fare and telephone tolls for subpoenaing	1061
Such Withososs	1001
SUBSTITUTE TEACHER—	401
State teachers' retirement system—Teachers eligible	421
SUCCESSIONS—	
Inheritance Tax Law-	
Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever" construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—	
When certificate of deposit taxable under said law when joint account held in name of decedent and one or more	472
other persons in Ohio bank  In event of testate successions where case for an election arises and widow elects to take under will instead of under law—  No deduction to be made for inheritance tax purposes from	473
value of estate which she thus takes under will on account of dower interest of which she has thus barred herself	834
Partnership—Where death of partner occurs whose partner-	
ship agreement specifically provides against dissolving of	
firm by death of partner—Succession taxable	199
Question as to whether debts apportioned as on personalty only or should entire estate be considered irrespective of	
whether it consists of personalty or realty—Method of ap-	
portionment when part of indebtedness secured by mort-	
gage on New York real estate	1167
Stock in foreign corporation belonging to estate of deceased	
resident of this state subject to said tax—When set-off al- lowed	698
Successions to grandchildren born prior to death of testator take place immediately on such death and amount to vested remainders so that tax is immediately due and payable—Grandchild entitled to exemption—Remainder in land devised to two childless sons vested immediately at death of	
testator in his residuary devises—Life estates given re- spectively to consorts of children of decedent are wholly	
contingent—When and how tax determined for above cases_	
Succession to stock in corporation consolidated under laws of	
this and other states-Principal place of business in another	
state—How jurisdiction determined and tax computed	
Successions—Where boy and girl taken into home of aunt and uncle and remain during entire childhood—When entitled	
to exemption under certain statement of facts What allowance or deduction widow entitled to receive by way	
of value of her dower where she succeeds to land by inheri-	
tance on death of husband, no children-Provision for year's	
support and homestead rights are in same class with dower	_ 961

SUCCESSIONS—Concluded.	Page
Inheritance Tax Law—Concluded.	
Where T died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A. tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A. which services	
were fairly worth \$1,000—Also another case in which in- adequacy of consideration determined for purpose of inher- itance tax	737
	/3/
SUNDRY APPROPRIATIONS—	
Sundry appropriation act—House Bill No. 558, section 2 construed— Powers of special auditing committee	259
SUPERINTENDENT OF BANKS	
Banks and Banking-	
Consolidation—Where banks are located in two cities in same county, boundary lines of which do not touch and where banks located in same city, passed upon	1189
Court appointing domestic trust company to fiduciary position— Not required to give bond in first instance—Upon applica- tion, additional security may be required—Section 710-161	
G. C. construed  State bank may establish branches in those cities and villages only which touch or abut upon place designated in its arti-	210
cles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Ohio	1066
Superintendent of banks may require deposit of banking cor- poration whose articles of incorporation confer upon it trust	124
powers When bank required to discontinue use of word "trust" under new banking act	124 1223
SUPERINTENDENT (DISTRICT)—	
Schools—Superintendent of a supervision district (4740 G. C. district) may serve upon board of county school examiners as teacher member	747
SUPERINTENDENT OF PUBLIC INSTRUCTION—	
Americanization Act—Not a violation of constitution—Act does not terminate at time of final adjournment of 83rd General Assem-	
Approval, form of resolution and notice of election for levying	194
additional taxes in accordance with sections 5649-5 and 5649-5a G. C  Board of Education—	714
A bond bearing interest at 5 per cent continues to bear interest at that rate after maturity until paid though default is made thereon at maturity—Interest coupons if presented and unpaid at maturity bear interest at six per cent—Sinking fund trustees may apply general sinking fund balances to payment of past due and unpaid bond and interest coupons—May not borrow money under section 5656 G. C. at rate of interest exceeding six per cent—May borrow money under section 5656 G. C. to extend time of payment of any in-	
debtedness	1230

Page	SUPERINTENDENT OF PUBLIC INSTRUCTION—Continued.
274	Board of Education—Concluded.  Has control of school buildings—Has authority to regulate meetings and entertainments held outside of school hours
646	In employment of teachers not limited by amount of revenue which may be anticipated—Can adopt salary budget dependent upon approval by electors of special levy—When money can be borrowed under section 5656 G. C. for discharging obligations of employment contracts
959	Liability of board for tuition of high school pupil who attends school in another district—Pupil required to attend school during each month—Board cannot pay tuition for eight months and compel parents to pay in excess of eight months
165	May contract with board of another district for admission of its pupils into one or more schools—Tuition—How fixed—When attendance and tuition determined by contract, provisions of sections 7736 and 7747 G. C. not applicable—Where amount of tuition varies or where change is desired in contract as to tuition—Where no contract as to tuition of pupils entered into, then pupil can select high school———————————————————————————————————
229	May purchase journal relating to school work and pay for same out of school funds—Implied power—Without power to purchase for individual members————————————————————————————————————
1206	May sell school house—Deed to board was "for school purposes only"—Specific case passed upon
1260	No legal authority to pay physician for services rendered to pupil accidentally injured in school
277	Where city school district has teachers' pension system—Board fails to re-employ teacher who has taught twenty years— When pension begins————————————————————————————————————
	Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698, 4699, 4701 and 4702 G. C.—How sections construed—Board of education permitted to hire teachers for vocational
879	schools Where depository provided, board is required to dispense with treasurer of school moneys—See section 4782 G. C.—Who
812	performs duties of treasurer—Clerk of board of education— Where husband member of board votes to employ his wife— May not be violation of section 12932 G. C.—Is violation of section 4757 G. C.—Equity leaves parties where it finds
1122	themWhere unpaid assessments continue to be lien upon property
808	purchased by board
1143	with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school.—
666	Without authority to accept commercial instruments known as "trade acceptances" in payment for goods purchased

Page	SUPERINTENDENT OF PUBLIC INSTRUCTION—Continued.
1116	Board of state school examiners—Requirements for applicants for life certificates—How credit for two year normal course obtained—Board must determine what is successful teaching experience—A rule that three months of teaching is equivalent of month's success in teaching, contrary to law—————Books—Where publishers file copies of school books with superintendent of public instruction together with published list price—Commission fixes maximum price at which books may be purchased by board of education—Publishers accept price and agree to furnish books during period of five years—Such proceedings constitute contract for full period of five years from date of such written notice and agreement—Boards of education limited in selection of books—Exception—Duty of board of education before adopting books—Publishers may not refile
272	same book within period of five years at higher maximum price
	County Board of Education—  County school district redistricted—Date effective—When presidents of boards of education may elect district superintendent in new district—When district superintendent not qualified—When majority of presidents of boards of educa-
816	tion may call meeting
	Where rural district becomes village district—When member of county board disqualified by reason of incorporation of vil-
358	lage
366	Dog registration act—Under section 5653 G. C. counfy commissioners required to transfer surplus in dog and kennel fund to county board of education fund in those counties in which there is no society for prevention of cruelty to children and animals—County commissioners have no authority over funds transferred—How said fund can be expended by county board of education—Without authority to transfer any portion of county board of education fund to any other fund————————————————————————————————————
1234	Discussions of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked promise of commission to repay to board initial cost of such extension when six per cent profit from water users thereon is made by city
1274	Election—Where resolution of board of education provided for three mill levy for two years to be submitted to electors of school district—Ballots read three mills for five years—Resolution of board controls in absence of fraud or attempt to deceive or mislead————————————————————————————————————
325	Free water service to school district—Section 3963 G. C. does not authorize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108 O. L.
000	Joint high school—Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not dissolved—Building cannot be taken over by district in which it is situated

SUPERINTENDENT OF PUBLIC INSTRUCTION—Continued.	Page
Municipal civil service commission-Also civil service commission	J
of city school district—What positions in classified civil service	
and what positions exempt from classified service-Pay roll of	
those in classified service shall be approved by municipal civil	
service commission-What directors of schools are recognized	
by statute	80
Offices compatible—Member of General Assembly—Member of	
county board of education	373
Registered United States government bonds-When same are ac-	
ceptable as security for deposit of public funds in municipal	
corporations and school districts—Exception township depos-	<b>5</b> 62
itories—See supplemental opinion No. 1716, December 16, 1920 Schools—	562
Districts maintaining second and third grade high schools—	
Electors refused to authorize additional levy although max-	
· imum levy permitted by law not reached—Board of edu-	
cation not relieved of paying tuition of graduates eligible	
to high school, residents of district	920
Duty of district board of education to continue elementary	220
schools for at least thirty-two weeks in school year—Fail-	
ure of electors to vote maximum levy no excuse to discon-	
tinue school-Board of education may borrow money under	
provisions of sections 5656 and 5658 G.C. to continue school-	873
Expenses of conducting an elementary school-What items are	
included in tuition expenses	836
Fees received for granting of certificate and renewal of cer-	
tificates to teachers by superintendent of public instruction	
payable into state treasury—Also fees received from cer-	
tificates issued by superintendent of public instruction and	
required of applicants who desire to be licensed as den-	
tists—Same rule as to fees applicable when certificate issued	
for lost or destroyed certificate	567
How "aggregate days of attendance of pupils" determined-	
Pupils from children's home must be counted—Also non-	
resident pupils attending Ohio high school-Word "pupil"	77.
defined	
How school district in which existing tax levies do not exceed	
ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three	
mills—Total levy eighteen mills exclusive of state highway	
levy and other similar levies	767
Person employed as teacher under one contract and under	707
another contract employed as school driver—Contractual	
rights under each contract discussed—How board of educa-	
tion can dismiss teacher	279
Principal of high school or grade school if not employed as	
superintendent is still a teacher within meaning of section	
7600 G. C.—How funds provided in section 7600 G. C. are to	
be distributed where high school principals and grade school	
principals are teachers	
Superintendent of a supervision district (4740 G. C. district)	
may serve upon board of county school examiners as	
teacher member	747

SUPERINTENDENT OF PUBLIC INSTRUCTION—Continued. Schools—Concluded.	Page
Superintendents of schools required to assist in recommendation of text books and courses of study—Boards of education under provisions of section 7645 G. C. must have their course of studies approved by superintendent of public instruction.  Taxes and taxation—Effect of vote under section 5649-5a G. C. merely authorizes making of additional levies subject to fif-	1053
teen mill limitation imposed by section 5649-5b G. C.—Where levying authorities fail to make levy—No authority to make such levy in any year after expiration of period of time covered by vote————————————————————————————————————	349
Village school district created in rural district—When territory outside of village is less than sixteen square miles and where territory is sixteen square miles or more—Where former territory attaches to village district latter is a rural school	
When part time superintendent employed under section 4740 G.	18
C. is to be considered as a teacher within meaning of House Bill 615 providing for distribution of certain taxes	537
paid expenses to search for teachers—When member of board of education may perform such duty	706
Where additional levy submitted to electors at primary election held on August 10, 1920, failed—May resubmit question at general election in 1920—If same carries district entitled to	
participate in state reserve fund	906
Where board of education of rural township district suspends one-room elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense how paid—Section 7730 G. C. con-	
sidered Where board of health of general health district orders de-	386
struction of school books to prevent spread of contagious disease—Board may restore books or compensate owners  Where centralized school district maintains high school—Building may be erected for both elementary and high schools—	1193
May contain auditorium—When board can employ architect and stipulate conditions as to pay	884
Schools for crippled persons—Crippled adults may also attend such schools—When board of education entitled to receive subsidy provided in sections 7757 and 7758 G. C. for above purpose.	470
Sinking fund trustees—How expenses of said commission are to be paid where same are incurred for joint benefit of city and school district boards—Board of education not required to fix aggregate amount for employees for certain employees of commission—Employees of school district sinking fund commission also receive compensation as employees of city sinking fund commission	493
State teachers retirement act—Discussion of levy under section 7896-55 G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district— It is a separate levy—Authority of budget commission and electors in regard to said levy————————————————————————————————————	560

SUPERINTENDENT OF PUBLIC INSTRUCTION—Concluded.	Page
Taxes and Taxation—	
Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575 G. C. among "state taxes"—Said refusal does not justify county auditor in refusing to extend levy on tax duplicate of county	709
House Bill 615 construed-Effective date of law-Various ques-	
tions relative to said law considered and answered	394 338
Teachers—When state life elementary certificate may be issued	-
without examination subsequent to 1920	545
Vocational schools—City board of education may establish and maintain such a school—Adults may be admitted—May erect and equip suitable buildings for such purpose	539
SUPERVISOR OF PUBLIC PRINTING—	
General Assembly—Printing of enrolled bills—How paid—Bills for other legislative printing—How paid	224
SUPERINTENDENT OF PUBLIC WORKS—	
Approval—	
Abstract to land on easterly embankment of Grand Lake, Auglaize County, Ohio	713
Contract for construction of concrete boat landing at Russell's Point, Logan County, Ohio	712
Draft of proposed deed of correction, conveyance of abandoned Ohio Canal property in Madison Township, Licking County, Ohio	643
Five land leases, one water lease, state property	850
Five land leases and one water lease to property owned by the state	322
Five land leases, one water lease to state property	189
Four land leases and one water lease, property owned by State of Ohio	614
Four land leases and one water lease for state lands	248
Four land leases and one water lease to state property located in Ross, Tuscarawas, Summit, Fairfield and Cuyahoga Counties	190
Fourteen leases, canal and reservoir lands	1022
Instrument covering conveyance to the Miami Conservancy District of certain dilapidated buildings located at Picayune lock south of Tippecanoe, Ohio	1204
Land and water leases to state lands in Licking Summit, St.  Marys, Cleveland and Barberton, Ohio	10
Land and water leases in Lucas, Fairfield and Summit counties.  Lease to city of Massillon, Ohio, for certain canal lands to be used for constructing thereon a municipal market house	188 1024

SUPERINTENDENT OF PUBLIC WORKS—Concluded. Approval—Concluded.	Page
Lease to Frank Tejan of Dayton, Ohio, for certain portions of Miami and Erie canal in city of Dayton	1257
Lease to Henry L. Schuler, Cleveland, Ohio, portion of Ohio canal lands in Northfield and Boston townships, Summit County, Ohio	1201
Lease to the Joslin-Schmidt Company of Cincinnati, Ohio, for eight inch pipe in Miami and Erie canal, St. Bernard, Ohio	576
Lease in triplicate of three tracts of canal lands, Akron, Ohio, to the B. F. Goodrich CompanyLease to the Vitrified Products Company of Akron, Ohio, to	137
use twelve inch pipe for drawing water from Ohio and Erie canal at Wolf creek	1241 11
Leases canal bank, Dover, Ohio, and water lease at Akron, Ohio- Leases for state lands in Licking, Summit, Carrol and Allen Counties, Ohio	247
Leases to William J. Miller and James Abrams, covering re- newals of leases to lots at Buckeye Lake, Ohio Memoranda covering sale at public auction of certain canal	1242
lands within city of Akron to the Hippodrome Arcade Company, now the Akron Arcade Company, for the sum of \$7,708_	549
Nine land leases and three water leases for state property	187
Nine leases to canal and other state lands in Ohio	1141
Nine leases, canal and reservoir lands of state of Ohio	1241
Nineteen land leases, one pipe permit, state lands Proceedings for sale of certain abandoned Ohio canal lands in	1064
city of Newark, Ohio, to the Wehrle Company Resolutions for sale of abandoned Ohio canal lands in Hanover township, Licking county, Ohio	853 959
Resolutions for sale of certain abandoned Ohio canal land in Franklin township, Ross County, Ohio, for sum of \$480	577
Resolutions for sale of certain abandoned Ohio canal lands in Franklin Township, Ross County, for sum of \$200	<b>57</b> 6
Resolutions providing for sale of small tract of abandoned Ohio canal to village of Frazeysburg, Ohio	362
Seven land leases to state property	761
Seventeen land leases, one water lease, property owned by state Six land leases, three water leases and one oil lease, property of	636
state of OhioSix land leases, one oil and gas lease, one water lease, premises owned by the state of Ohio	433 577
Six leases to state lands at Buckeye Lake and Indian Lake, Ohio	1173
Transcripts covering sale of certain canal lands in city of New- ark, Ohio, to the Wehrle Company	1203
Transcript of proceedings for sale of Ohio canal lands in city of Newark, Licking county, Ohio	136
Transcript of record of proceedings for sale to the Kuhlke Ma- chine Company of Akron, Ohio, parts of lots 177, 178 and 179 in city of Akron, Ohio	1138
Twenty land leases and two water leases, land owned by the	744
Discussion of ownership of Orchard Island and Journal Island,	1110

SUPERINTENDENT OF SCHOOLS—	Page
Schools— Superintendents of schools required to assist in recommendation of text books and courses of study—Boards of education under provisions of section 7645 G. C. must have their course	
of studies approved by superintendent of public instruction.  When part time superintendent employed under section 4740	1053
G. C. is to be considered as a teacher within meaning of House Bill 615 providing for distribution of certain taxes	537
When superintendent of schools in city school district may be paid expenses to search for teachers—When member of board of education may perform such duty	
SUPERVISOR AND TEACHER OF HYGIENE—	
Schools—Appointment of supervisor and teacher of hygiene by board of education for term of four years, in place of school physician, is illegal—See section 7692 G. C. for duties of school physician—When board of education of city school district re-	
quired to make appointments from civil service list	. 888
SURETYSHIP—	
Treasurer of state—Liability of surety company on account of de- posits of state funds and state insurance funds	
Trust company—Where prior to enactment of section 710-161 G. C.	•
bond was given upon a trust—Must maintain such bond during entire period of execution of trust	
SYNOPSIS—	
Approval of— Synopsis of referendum of House Bill No. 590, amending section	
4862 G. C. providing that women may vote and be voted for at certain elections	
Synopsis, referendum petition against act known as House Bill No. 620—State prohibition of liquor traffic	i
Ohio Site Value Taxation League—Approval of synopsis for initiative petition for proposed amendments to Ohio constitution	•
TALLY ACT— Optometry—Prosecution of person practicing without license—Rec-	-
ords of state board prima facie evidence—Tally Act (108 O. L 40) not applicable to Ohio State Board of Optometry—Optometry act does not confer upon its board members any powers to institute prosecutions—No provision for payment of expenses in-	• • -
curred in such connection	_ 1258
TAX COMMISSION OF OHIO—	
Banks and banking—When obligation of The Citizens Banking Com- pany of Norwalk to make annual reports to Tax Commission o	
Ohio and pay annual franchise tax as an Ohio corporation, ter-	-
minated—Converted into National BankCollateral Inheritance Tax—	_ 1185
Bequest to public hospital not subject to said tax	_ 383

TAX COMMISSION OF OHIO—Continued.	Page
Collateral Inheritance Tax—Concluded.	_
Where testator died prior to June 5, 1919, and left entire estate in trust during lifetime of his widow, directing it should be distributed at her death among his then living relatives of certain class and in default of any such relatives then in accordance with laws of descent annd distribution—Inheritance tax not applicable—When same is applicable————————————————————————————————————	379
Where testatrix died in 1915—Sale of real estate did not take place until after repeal of said law—Collateral inheritance statutes applicable—Tax determined in this particular case	219
Corporations—	
Receiver—When required to file return of personal property for taxation—Day preceding second Monday of April—Section 5372-1 G. C. construed————————————————————————————————————	227
Without authority to enter into contracts with subscribers to common stock whereby subscribers agree to first offer their shares to corporations at market value before selling them to others	184
Domestic corporations—Not excused from filing reports with Tax commission on account of having reorganized under section 8528-5 G. C. of non-par value stock act—How franchise taxes of non-par value stock act are computed—Section 8728-11 G. C. controls	594
Inheritance tax—Bequest to Bishop of Catholic diocese for education of candidates for priesthood subject to tax—When bequest to church auxiliary society subject to tax—Bequest to religious order for relief of poor exempt from tax—Bequest for masses for repose of testator's soul subject to tax—	388
Inheritance Tax Law-	
Bequest to Church for general purposes is taxable	640
Bequest to trustees for founding or aiding an industrial school to be open to all on same terms and not operated for profit is exempt from said tax	1233
Conveyance to "V. and E. and to survivor of them and the heirs and assigns of such survivor forever "construed—When same is not taxable succession—Where prior to June 5, 1919, stocks purchased and certificates issued to "V. and E. and their survivor," not taxable succession under act of 1919—When certificate of deposit taxable under said law when joint account held in name of decedent and one or more other persons in Ohio bank	473
Foreign executor has right to marshal assets of estate so as to appropriate assets in Ohio to payment of general legacies in such a way as to produce smallest possible tax in this state—Minority rule also discussed———————————————————————————————————	939
Funds set aside under will of George H. Marsh, Van Wert County, Ohio, in trust for Marsh foundation, not subject to said tax—Purpose of institution of public charitable nature	1048
How interests arising under a certain will are taxed	989

Page	TAX COMMISSION OF OHIO—Continued. Inheritance Tax Law—Continued.
	In event of testate successions where case for an election arises and widow elects to take under will instead of under law—No deduction to be made for inheritance tax purposes from value of estate which she thus takes under will on account
834	of dower interest of which she has thus barred herself
1044	Partnership—Where death of partner occurs whose partnership agreement specifically provides against dissolving of firm by death of partner—Succession taxable
592	Payment of said tax on April 30, 1920, is made four full months prior to expiration of year after accrual of tax on August 31, 1919—Discount should be 4 per cent
376	Probate court has inherent power to modify or vacate an order determining said tax at term at which such order was entered—Also has power to correct entry of order determining
650	tax—How order determining tax can be modified or vacated after term at which order made and entered
1229	Property transferred inter vivos in contemplation of death is to be appraised for said tax purposes as of date of death of decedent—When inchoate dower right extinguished by merger
1167	Question as to whether debts apportioned as on personalty only or should entire estate be considered irrespective of whether it consists of personalty or realty—Method of apportionment when part of indebtedness secured by mortgage on New York real estate——————————————————————————————————
203	Safety deposit box—Where leased in joint names of deceased husband and surviving wife—Packages found marked with name of corporation—How examination of box should proceed
698	Stock in foreign corporation belonging to estate of deceased resident of this state subject to said tax—When set-off allowed
1155	Successions—Where boy and girl taken into home of aunt and uncle and remain during entire childhood—When, entitled to exemption under certain statement of facts
952	Succession to stock in corporation consolidated under laws of this and other states—Principal place of business in another state—How jurisdiction determined and tax computed
660	Successions to grandchildren born prior to death of testator take place immediately on such death and amount to vested remainders so that tax is immediately due and payable—Grandchild entitled to exemption—Remainder in land devised to two childless sons vested immediately at death of testator in his residuary devises—Life estates given respectively to consorts of children of decedent are wholly contingent—When and how tax determined for above cases
550	Truch and now law determined for above cases

TAX COMMISSION OF OHIO—Continued.	Page
Inheritance Tax Law—Concluded.	Lage
What allowance or deduction widow entitled to receive by way of value of her dower where she succeeds to land by inheritance on death of husband, no children—Provision for year's support and homestead rights are in same class with dower. Where T died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A, tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A, which services were fairly worth \$1,000—Also another case in which inadequacy	961
of consideration determined for purpose of inheritance tax	737
Where testator devised his property to widow for life with power to invade principal and consume such part thereof as she desires, directing that unconsumed balance, remaining at her death pass to his children in equal shares—How tax determined	933
Where there is a devise to A. for life and at his death to heirs of his body section 5343 G. C. requires that contingent remainders be valued on hypothesis that it will become vested in single heir of H's body as remotely related as possible to testator	970
Words "brother" and "sister" in paragraph 3 of section 5334	
G. C. include half-brothers and half-sistersNon-par stock act—The words "said capital" used in section 8728-6	177
G. C. construed	608
Offices compatible—Township trustee—Deputy real estate assessor  Reappraisement of real estate—Expenses, how defrayed—When official determination of reappraisement shall be made—May initiate work one year and make returns on July 1st in succeeding year	1165 253
Roads and highways—Levy under section 1222 G. C. (108 O. L. 494) of less than full one and one-half mills or of full one and one-half mills is subject to extent of one-half mill thereof to limitation upon combined maximum tax rate————————————————————————————————————	362
exceed ten mills may qualify for participation in reserve in state common school fund by voting an additional levy of three mills—Total levy eighteen mills exclusive of state highway levy and other similar levies———————————————————————————————————	<b>7</b> 6 <b>7</b>
Taxes and Taxation—	
Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
Credits of corporation are to be arrived at for taxation purposes in same way as are credits of natural person, debts being deducted therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company————————————————————————————————————	403
Estimate in section 6956-1 G. C. (108 O. L. 503) is that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C. an item for construction of new bridges	736

TAX COMMISSION OF OHIO—Continued.	Page
Taxes and Taxation—Continued.  Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575  G. C. among "state taxes"—Said refusal does not justify county auditor in refusing to extend levy on tax duplicate of county	709
House Bill 615 construed—Effective date of law—Various questions relative to said law considered and answered———— How property is to be listed for taxation when merchant or manufacturer who has been in business between first day of January and second Monday of April————————————————————————————————————	394
for tuition purposes authorized by section 7587 G. C. is in addition to three mill limitation provided for in section 5649-3a G. C.—Levy for school purposes authorized by electors under sections 5649-5 and 5649-5a G. C. prior to 1920 may not be made to any extent outside of limitation of section 5649-5b G. C.——————————————————————————————————	338
Limitation in section 12075 G. C. does not apply to refunders under section 2589 G. C.—Where buildings removed ten years ago are carried on tax duplicate—County auditor may correct error under section 2588 G. C.—Refunder under section 2589 G. C. for five years next prior to discovery of mistake by auditor	
Municipal corporation—May issue refunding bonds for purpose of providing for payment of bonds issued since January 1st, 1913—What legal method might prevent such action—Village of Lynchburg————————————————————————————————————	772 440
Notice and opportunity to be heard required by section 5401 G. C. must be given by county auditor in proceeding either under section 5398 or section 5399 G. C. to place omitted property on duplicate	831
Publication of delinquent tax list—Section 5704 and 5710 G. C. construed	558
Section 5387 G. C. does not require listing for taxation—Corporations required to make report covering such part of tax year as remains between time of commencing business and next succeeding day preceding second Monday of April—Corporations required to make tax returns as of first day of January	375
Time for listing personal property of corporations—The words "as of the first day of January" in section 5404-1 G. C. con- strued	169
When commissioners may lawfully extend time for payment of taxes—When penalty on delinquent real estate taxes does attach—When penalty for collection of delinquent taxes both real and personal attaches—See opinion No. 1855, February 11, 1921	. 1269
When interest of vendor in contract for sale of land, represent- ing deferred installments of purchase money is taxable as a credit	546

TAX COMMISSION OF OHIO—Concluded.	Page
Taxes and Taxation—Concluded	
Where note secured by mortgage was collected shortly before tax listing day—Money converted into liberty bonds immediately prior to tax listing day—Securities taxable—Section 5376 G. C. construed————————————————————————————————————	119
Where partnership owns stock of merchandise on first day of	
January and on ninth day of January sells stock to incorporated company—Who makes return for taxation and as of what date	197
	197
Where suit brought to enjoin collection of an alleged illegal tax—County Treasurer collects and distributes same before suit determined—Such taxes are not in possession of collecting officer and cannot be refunded—When action must be brought—To sustain action payment must be involuntary—Taxes collected and distributed should be applied to purposes for which levy was made, notwithstanding levy illegally made	523
Tax listing day—Where corporation acts as agent for another cor-	
poration—Where corporation acts as agent of individual—Where individual is agent of corporation————————————————————————————————————	1161
TAX DUPLICATE—	
Taxes and Taxation—	
Limitation in section 12075 G. C. does not apply to refunders under section 2589 G. C.—Where buildings removed ten years ago are carried on tax duplicate—County auditor may correct error under section 2588 G. C.—Refunder under section	
2589 G. C. for five years next prior to discovery of mistake	
Notice and opportunity to be heard required by section 5401 G. C.	
must be given by county auditor in proceeding either under section 5398 or section 5399 G. C. to place omitted property on duplicate	
MANDO AND MANAMION	
TAXES AND TAXATION— Approval, form of resolution and notice of election for levying additional taxes in accordance with sections 5649-5 and 5649-5a G. C.	71.4
Automobile license tax—Section 6290 G. C. construed—Moneys coming into county treasury are to be distributed only at regular semi-annual tax distribution periods—Exception, advance drafts	
possible under section 2692 G. C.—Moneys may be expended only after appropriation by councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.——————————————————————————————————	1129
Banks and banking—When obligation of The Citizens Banking Com- pany of Norwalk to make annual reports to Tax Commission of Ohio and pay annual franchise tax as an Ohio corporation, ter-	:
minated—Converted into national bank	
Board of Education-	
Can not legally transfer funds from its treasury to library fund.  Without authority to expend public funds for advertising matter to be mailed to each tax payer in regard to propositions to	•
be voted upon by electors	

TAXES AND TAXATION—Continued.	Page
Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
Cigarette License Law—	
No refunder should be made to cover period of less than one- fifth of year	670
Where business commenced after Fourth Monday of May—Assessment proportionate—Limitations as to minimum assessment—No authority to issue license to transient dealer—When assessment is one-fifth of total yearly assessment fee—	702
Collateral Inheritance Tax—	
Bequest to public hospital not subject to said tax	383
Where testator died prior to June 5, 1919, and left entire estate in trust during lifetime of his widow, directing it should be distributed at her death among his then living relatives of certain class and in default of any such relatives then in accordance with laws of descent and distribution—Inheritance tax not applicable—When same is applicable—	379
Where testatrix died in 1915—Sale of real estate did not take place until after repeal of said law—Collateral inheritance statutes applicable—Tax determined in this particular case	
Corporations—Receiver—When required to file return of personal property for taxation—Day preceding second Monday of April—Section 5372-1 G. C. construed————————————————————————————————————	
Credits of corporations are to be arrived at for taxation purposes in same way as are credits of natural person, debts being deducted therefrom—Unpaid stock subscriptions—The Hydraulic Pressed Steel Company	
Ditches—Improvement made under former section 6603 et seq., G. C.  —Cost certified to county auditor—Payable in two installments as set out in section 2653 G. C	
Domestic corporations—Not excused from filing reports with Tax Commission on account of having reorganized under section 8528-5 G. C. of non-par value stock act—How franchise taxes of non-par value stock act are computed—Section 8728-11 G. C. controls	· •
Estimate in section 6956-1 G. C. (108 O. L. 503) is that described in section 7187 G. C. (107 O. L. 112) and county commissioners may include in their levy authorized by section 6956-1 G. C. an item for construction of new bridges	, 1
Failure of auditor of state formally to certify one mill levy for school purposes to be retained in county under section 7575 G. C among "state taxes"—Said refusal does not justify county auditor in refusing to extend levy on tax duplicate of county	
Free water service to school district—Section 3963 G. C. does no authorize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108 O. L.	-

Page	TAXES AND TAXATION—Continued.
	Health districts under Griswold Act—Method of raising funds for General Health Districts—Not necessary to reappoint general
	district health boards appointed under Hughes Act-Exception-
	District board may legally enter into contract with health com-
	missioner before funds available-In case of epidemic board may
	enforce quarantine regulations before employment of health
	commissioner-Employment of appointees of municipal health
237	boards abolished
	How property is to be listed for taxation when merchant or manu-
<b>620</b>	facturer who has been in business between first day of January
632	and second Monday of April
394	House Bill 615 construed—Effective date of law—Various questions
394	relative to said law considered and answered
	Bequest to Bishop of Catholic diocese for education of candi-
	dates for priesthood subject to tax—When bequest to church
	auxiliary society subject to tax—Bequest to religious order
	for relief of poor exempt from tax—Bequest for masses for
388	repose of testator's soul subject to tax
640	Bequest to Church for general purposes is taxable
	Bequest to trustees for founding or aiding an industrial school
	to be open to all on same terms and not operated for profit
1233	is exempt from said tax
	Conveyance to "V. and E. and to survivor of them and the heirs
	and assigns of such survivor forever" construed—When same
	is not taxable succession—Where prior to June 5, 1919, stocks
	purchased and certificates issued to "V. and E. and their sur-
	vivor," not taxable succession under act of 1919—When cer-
	tificate of deposit taxable under said law when joint account
473	held in name of decedent and one or more other persons in
4/3	Ohio bankForeign executor has right to marshal assets of estate so as to
	appropriate assets in Ohio to payment of general legacies in
	such a way as to produce smallest possible tax in this state—
·· 939	Minority rule also discussed
	Funds set aside under will of George H. Marsh, Van Wert
	County, Ohio, in trust for Marsh foundation, not subject to
1048	said tax-Purpose of institution of public charitable nature_
988	How interests arising under a certain will are taxed
	In event of testate successions where case for an election arises
	and widow elects to take under will instead of under law-
	No deduction to be made for inheritance tax purposes from
	value of estate which she thus takes under will on account
834	of dower interest of which she has thus barred herself
	Opinion No. 1556, dated September 10, 1920, supplemental as to
1044	dower rights and homestead rights for purpose of inher-
1044	itance tax
	Partnership—Where death of partner occurs whose partnership
199	agreement specifically provides against dissolving of firm by death of partner—Succession taxable
199	Payment of said tax on April 30, 1920, is made four full months
	prior to expiration of year after accrual of tax on August 31,
592	1919—Discount should be 4 per cent

TAXES AND TAXATION—Continued.  Inheritance Tax Law—Continued.	Page
Probate court has inherent power to modify or vacate an order determining said tax at term at which such order was entered—Also has power to correct entry of order determining tax—How order determining tax can be modified or vacated after term at which order made and entered———————————————————————————————————	650
Property transferred inter vivos in contemplation of death is to be appraised for said tax purposes as of date of death of decedent—When inchoate dower right extinguished by merger	1229
Question as to whether debts apportioned as on personalty only or should entire estate be considered irrespective of whether it consists of personalty or realty—Method of apportionment when part of indebtedness secured by mortgage on New	
York real estate	1167
ceedStock in foreign corporation belonging to estate of deceased resident of this state subject to said tax—When set-off allowed	203 698
Succession to stock in corporation consolidated under laws of this and other states—Principal place of business in another state—How jurisdiction determined and tax computed	952
Successions to grandchildren born prior to death of testator take place immediately on such death and amount to vested remainders so that tax is immediately due and payable—Grandchild entitled to exemption—Remainder in land devised to two childless sons vested immediately at death of testator in his residuary devises—Life estates given respectively to consorts of children of decedent are wholly contingent—When and how tax determined for above cases———————————————————————————————————	660
Successions—Where boy and girl taken into home of aunt and uncle and remain during entire childhood—When entitled to exemption under certain statement of facts	1155
What allowance or deduction widow entitled to receive by way of value of her dower where she succeeds to land by inheritance on death of husband, no children—Provision for year's support and homestead rights are in same class with dower-	961
Where T died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A. tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A, which services were fairly worth \$1,000—Also another case in which inadequacy of consideration determined for purpose of inheritance tax	737
Where testator devised his property to widow for life with power to invade principal and consume such part thereof as she desires, directing that unconsumed balance remaining at her death pass to his children in equal shares—How tax	
determined	933

TAXES AND TAXATION—Continued.	Page
Inheritance Tax Law—Concluded.	_
Where there is a devise to A. for life and at his death to heirs of his body section 5343 G. C. requires that contingent remainders be valued on hypothesis that it will become vested in single heir of H's body as remotely related as possible to testator	970
Words "brother" and "sister" in paragraph 3 of section 5334 G. C. include half-brothers and half-sisters	177
tuition purposes authorized by section 7587 G. C. is in addition to three mill limitation provided for in section 5649-3a G. C.—Levy for school purposes authorized by electors under sections 5649-5 and 5649-5a G. C. prior to 1920 may not be made to any extent	
outside of limitation of section 5649-5b G. C.——————————————————————————————————	338
five years next prior to discovery of mistake by auditor	772
Motor Vehicles— Fee for trailers—House Bill No. 573 construed————————————————————————————————————	226
License tax funds may not be used by political subdivisions for purchase of road repair equipment such as trucks, rollers, etc.	802
Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to pay- ment of state license tax—When employees of post office	101
When horse-power computed by formula provided in section 6293 G. C. exceeds twenty-five by fractional part—Fee in such case	121
Municipal Corporations—	201
Boundaries for tax levying purposes determined as of first Monday of June—Changes of boundaries thereafter made by annexation do not affect tax levies for succeeding year————How to compute water rates for school district under section 3963 G. C. where part of property of school district outside	1003
of city	290
May issue refunding bonds for purpose of providing for pay- ment of bonds issued since January 1st, 1913—What legal method might prevent such action—Village of Lynchburg	440
Non-par stock act—The words "said capital" used in section 8728-6 G. C. construed	608
Notice and opportunity to be heard required by section 5401 G. C. must be given by county auditor in proceeding either under section 5398 or section 5399 G. C. to place omitted property on	000
duplicate	831
Ohio Site Value Taxation League—Approval of synopsis for initiative petition for proposed amendments to Ohio Constitution	516
Publication of delinquent tax list—Sections 5704 and 5710 G. C. con-	558

TAXES AND TAXATION—Continued.	Page
Reappraisement of real estate-Expenses, how defrayed-When offi-	
cial determination of reappraisement shall be made-May initiate	
work one year and make returns on July 1st in succeeding year.	253
Roads and Highways—	
Automobile license law-Money accruing to county treasury	
under section 6309-2 (108 O. L. 1083) may not be turned over	
to township trustees for use by latter in road maintenance	
and repair	993
How State Highway Commissioner is to charge certain items	
for payment as appropriated in House Bill No. 558 and	
House Bill No. 279	625
Levy under section 1222 G. C. (108 O. L. 494) of less than full one	
and one-half mills or of full one and one-half mills is sub-	
ject to extent of one half mill thereof to limitation upon	
combined maximum tax rate	362
When funds accruing from levy under section 6926 G. C. are sub-	
ject to use by county commissioners for payments authorized	
by section 1208-5 G. C. to make reimbursements of road con-	
tractors	941
When levies under section 6926 G. C. may be used in state aid	
improvements—How qualified	112
When proceeds of tax levy authorized by section 6929 G. C. may	
be expended by county commissioners-May not be expended	
in improvement of village street lying on line of inter-county	
highway	497
Schools-	
Effect of vote under section 5649-15a G. C. merely authorizes	
making of additional levies subject to fifteen mill limitation	
imposed by section 5649-5b G. C.—Where levying authorities	
fail to make levy—No authority to make such levy in any	
year after expiration of period of time covered by vote	349
How "aggregate days of attendance of pupils" determined-Pu-	
pils from children's home must be counted-Also non-resi-	
dent pupils attending Ohio high school-Word "pupil" de-	
fined	751
How school district in which existing tax levies do not exceed	
ten mills may qualify for participation in reserve in state	
common school fund by voting an additional levy of three	
mills—Total levy eighteen mills exclusive of state highway	
levy and other similar levies	767
Section 5387 G. C. does not require listing for taxation—Corpora-	
tions required to make report covering such part of tax year as	
remains between time of commencing business and next suc-	
ceeding day preceding second Monday of April-Corporations	
required to make tax returns as of first day of January	375
Tax listing day—Where corporation acts as agent for another cor-	
poration—Where corporation acts as agent of individual—Where	
individual is agent of corporation	1161
Time for listing personal property of corporations—The words "as	
of the first day of January" in section 5404-1 G. C. construed	109
Township board of education-Bonds issued by said board subject to	
taxation-Exception-Bonds outstanding on January 1, 1913	378
- · · · · · · · · · · · · · · · · · · ·	

TAXES AND TAXATION—Concluded.	Page
When interest of vendor in contract for sale of land, representing	546
deferred installments of purchase money is taxable as a credit— When commissioners may lawfully extend time for payment of	340
taxes—When penalty on delinquent real estate taxes does attach	
-When penalty for collection of delinquent taxes both real and personal attaches-See opinion No. 1855, February 11, 1921	1269
Where note secured by mortgage was collected shortly before tax	1207
listing day-Money converted into liberty bonds immediately	
prior to tax listing day—Securities taxable—Section 5376 G. C.	110
construedWhere partnership owns stock of merchandise on first day of Janu-	119
ary and on ninth day of January sells stock to incorporated	
company-Who makes return for taxation and as of what date	197
Where suit brought to enjoin collection of an alleged illegal tax—	
County Treasurer collects and distributes same before suit de- termined—Such taxes are not in possession of collecting officer	
and cannot be refunded—When action must be brought—To	
sustain action payment must be involuntary-Taxes collected	
and distributed should be applied to purposes for which levy	502
was made, notwithstanding levy illegally made	523
TAXPAYER—	
Elections—When injunction issued in a taxpayer's action to enjoin	
performance of contract by board of deputy state supervisors of elections—Costs payable from county treasury upon allowance	
of county commissioners	3
01 county commissions are a second and a second are a second as a second are a seco	•
TAX LISTING DAY—	
Taxes and taxation—Where note secured by mortgage was collected shortly before tax listing day—Money converted into liberty	
bonds immediately prior to tax listing day—Securities taxable—	٠
Section 5376 G. C. construed	119
Where corporation acts as agent for another corporation—Where	
corporation acts as agent of individual—Where individual is agent of corporation	1161
agent of corporation	1101
TEACHER—	•
Board of Education—	
Where husband member of board votes to employ his wife—May not be violation of section 12932 G. C.—Is violation of section	
4757 G. C.—Equity leaves parties where it finds them	11:22
Where wife of member of board appears as party to contract	
with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation	
provided by board of education must be to public school	1143
·	
TEACHERS—	
Board of Education—  In employment of teachers not limited by amount of revenue	
which may be anticipated—Can adopt salary budget depend-	
ent upon approval by electors of special levy-When money	
can be borrowed under section 5655 G. C. for discharging obligations of employment contracts	646
obligations of employment contracts	970

TEACHERS—Continued.	Page
Board of Education—Concluded.	
Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698,	
4699; 4701 and 4702 G. C.—How sections construed—Board of education permitted to hire teachers for vocational schools  Board of State School Examiners—Requirements for applicants for	879
life certificates—How credit for two year normal course ob-	
tained—Board must determine what is successful teaching ex-	
perience—A rule that three months of teaching is equivalent of	
one month's success in teaching, contrary to law	1116
Kent State Normal College—Where contract made with board of education of rural school district to manage rural school—	
Waiver of provision of contract for rural school district to pay	
one half of expense of "educational equipment" considered—	
What moneys come within provisions of section 24 G. C.—Sur-	
plus from fees payable into state treasury—Payments for com-	
pensation of state normal school teachers and employees should	
be authorized by board of trustees	444
Schools—	
Appointment of supervisor and teacher of hygiene by board of	
education for term of four years, in place of school physi-	
cian, is illegal—See section 7692 G. C. for duties of school	
physician—When board of education of city school district	888
required to make appointments from civil service list Fees received for granting of certificate and renewal of certifi-	000
cates to teachers by Superintendent of Public Instruction	
payable into state treasury—Also fees received from certifi-	
cates issued by Superintendent of Public Instruction and	
required of applicants who desire to be licensed as dentists	
-Same rule as to fees applicable when certificate issued for	
lost or destroyed certificate	56 <b>7</b>
Person employed as teacher under one contract and under an-	
other contract employed as school driver—Contractual rights	
under each contract discussed—How board of education can	
dismiss teacher	279
Principal of high school or grade school if not employed as	
superintendent is still a teacher within meaning of section 7600 G. C.—How funds provided in section 7600 G. C. are to	
be distributed where high school principals and grade school	
principals are teachers	974
Superintendent of a supervision district (4740 G. C. district) may	
serve upon board of county school examiners as teacher	
member	747
To dissolve contract between teacher and board of education by	
payment of sum of money illegal—Such contracts dissolved	
by resignation, expire, or are terminated for cause	764
When part time superintendent employed under section 4740 G.C.	
is to be considered as a teacher within meaning of House	F-2-
Bill 615 providing for distribution of certain taxes	<b>537</b>
When superintendent of schools in city school district may be paid expenses to search for teachers—When member of	
board of education may perform such duty	706

TEACHERS—Concluded.	Page
State Teachers Retirement Act—Discussion of levy under section 7896-55 G. C. to provide funds for administering said act—Said levy is not a part of four principal levies of school district—It	_
is a separate levy—Authority of budget commission and electors	E 46
in regard to said levyState Teachers' Retirement System—	560
All teachers to whom act applies must be certified by employer to state retirement board—When act applies to teachers over seventy years of age—When board has authority to retire	
teachers—Effective date of retirement—When teachers over sixty years of age may retire—Effective date of retirement— Boards of education required to pay to fund both normal and	519
deficiency contributions mentioned in section 7896-44 G. C. only upon those teachers who are members of retirement	
system	618
Request for exemption from membership—Limited to teachers in service on first day of September, 1920—No teacher upon reelection or re-appointment after September 1st, 1920, can again ask for exemption—When teacher relinquishes his status as present teacher, under retirement system—How	
State board may make optional with teachers who are not required to have a teacher's certificate, their individual entrance into membership in said system—How exemption from membership in said system can be made by college or institution exponented in whole are in part by state. Ohio Hairan	926
tution supported in whole or in part by state—Ohio Univer-	620
sity	638 421
Teachers eligible Whether or not city pension system may merge with state re-	74.
tirement system—Teachers rights and privileges under each law determined	58
TEACHERS (MUNICIPAL PENSIONS)—	
Board of education—Where city school district has teachers' pension	
system—Board fails to re-employ teacher who has taught twenty years—When pension begins————————————————————————————————————	27
Taxes and taxation—House Bill 615 construed—Effective date of law —Various questions relative to said law considered and an- swered	394
When state life elementary certificate may be issued without examination subsequent to 1920	54
TENURE OF OFFICE—	
Ditches—New Ditch Code (108 O. L. 926) abolished office of township	
ditch supervisor—When tenure of incumbents terminated	62
TERRITORY—	
County board of education—Transfer of territory—From one school district to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title auto-	
matically passes upon completion of transfer	6

TERRITORY—Concluded.	Page
Schools—Village school district created in rural district—When territory outside of village is less than sixteen square miles and where territory is sixteen square miles or more—Where former	
territory attaches to village district latter is a rural school district	18
TESTING ENGINEER— Highway Department—Appropriations of \$2,400 each for "Testing Engineer" and "Grade III Engineer"—Section 1182 G. C. acts as limitation in fixing salary of one of engineers in excess of \$2,400	798
TEXT BOOKS— Schools—Superintendents of schools required to assist in recommendation of text books and course of study—Boards of education under provisions of section 7645 G. C. must have their course of studies approved by superintendent of public instruction	1053
THEATRES— .  Minors—Employment in moving picture shows—Statutes governing such employment	609
TOLEDO (CITY OF)—  Toledo charter—Council may discontinue division "D" of assessments and licenses in department of finance and transfer duties to clerk of council—Director of finance may not delegate such duties to clerk of council or to another department———————————————————————————————————	158
TOOLS— Roads and highways—County commissioners authorized to purchase site with building for storing of machinery, tools, etc., owned by county	1020
Misdemeanors—Punishable by fine only, accused not entitled to trial by jury—Exception—Effect of waiver of trial by jury in misdemeanor case—When section 13432 G. C. is and is not applicable in certain cases—When affidavit constitutes torture—Offices, constable and humane agent not incompatible—What is necessary under statutes before costs can be claimed under section 3019 G. C.—Billies, badges and guns may not legally be furnished special deputy sheriffs appointed as guards for property of private corporations————————————————————————————————————	1083
TOWNSHIPS— Registered United States government bonds—When same are acceptable as security for deposit of public funds in municipal corporations and school districts—Exception township depositories—See supplemental opinion No. 1716, December 16, 1920	
TOWNSHIP BOARD OF EDUCATION—  Bonds issued by said board subject to taxation—Exception—Bonds outstanding on January 1, 1913.	378

TOWNSHIP BOARD OF EDUCATION—Concluded.	Page
Motor vehicle—Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of post office department are exempt from license tax————————————————————————————————————	121
Schools—Where board of education of rural township district suspends one-room elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense—How paid—Section 7730 G. C. considered	
TOWNSHIP CEMETERY— Proceeds from sale of lots may not be used for purchase of additional cemetery grounds————————————————————————————————————	
TOWNSHIP DITCH SUPERVISOR— Ditches—New Ditch Code (108 O. L. 926) abolished office of town- ship ditch supervisor—When tenure of incumbents terminated	
TOWNSHIP OFFICERS— Workmen's Compensation Act—Section 1465-61 G. C. construed— Persons in service of county or township who are required to be elected are "officials"—Every other person "employee"————	•
TOWNSHIP ROAD DISTRICT— Roads and highways—Township road district not authorized to use balances remaining from bond issues after completion of road improvement—How balances may be used————————————————————————————————————	
TOWNSHIP TREASURER—  When entitled to fees for road improvements—Not entitled to fees on moneys paid over in redemption of bonds—Duty of county surveyor to estimate fees and include same in cost of improvement—Limitation of fees	
TOWNSHIP TRUSTEES—	
Approval of forms of resolution by boards of township trustees as to highway improvements—Part of cost contributed by state—See opinion No. 779, November 15, 1919	. 318
County auditor—Semi-annual apportionment of funds—Shall retain one half amount of estimate for health purposes apportioned to each township and municipality————————————————————————————————————	
County infirmary—Under provisions of section 2541 G. C. no insane person may be received at any county infirmary—Said section not impliedly repealed—Discussion as to when person having some property may be admitted or refused admission to county infirmary	<b>:</b> !
Ditches—Improvement made under former section, 6603 et seq., G. C.—Cost certified to county auditor—Payable in two installments as set out in section 2653 G. C.——————————————————————————————————	
Duty of cutting brush, weeds, etc., along state, county and township highways—Section 7146 G. C. (108 O. L. 232) does not repeat section 3374-2 G. C. (107 O. L. 94) by implication————————————————————————————————————	ì

TOWNSHIP TRUSTEES—Concluded.	Page
Fire apparatus-Township trustees and council of village are not	
authorized to make joint purchase of such apparatus	1065
Offices compatible—Township trustee—Deputy real estate assessor_	1165
Outside relief—Permanent partial outside relief to indigent persons should be afforded by township or city rather than by county—	
Exceptions—See section 3476 G. C. (108 O. L. 272)	1177
Registered United States government bonds-Acceptable as collat-	
eral security for deposit of township funds	1181
Roads and Highways—	
Automobile license law-Money accruing to county treasury	
under section 6309-2 (108 O. L. 1083) may not be turned over	
to township trustees for use by latter in road maintenance and repair	993
Road improvement commission may not delegate to improve-	990
ment association authority to employ surveyor—No advance	
funds for disbursement-What funds are not to be counted	
as part of ten per cent contribution mentioned in section	
6886-1 G. C.—County surveyor not entitled to retain fees paid him out of funds on improvements made in accordance with	
section 6886-1 et seq. G. C	534
Special case in which township trustees without authority to	
enter into contract for road construction work	631
Subject to consent of municipality, township trustees may enter	
into an agreement with county commissioners for improve-	
ment of city or village streets lying along line of inter- county highways and county roads—May use funds arising	
from levy under section 3298-15d G. C.	947
Where center line of section of township road is dividing line	
between village and township—How improvement made	986
Where county commissioners grant petition for road improve-	
ment under section 6906 G. C.—Commissioners not authorized to enter into arrangement with township trustees for latter	
to do important work by force account	968
Sick poor-Duty of caring for such persons-Municipal health dis-	
trict board not exclusively accountable-Township trustees not	
relieved of their duties under section 3476 G. C. (108 O. L. 272)	250
Sheep—Rabies—Damages—Within discretion of township trustees	010
and county commissioners	918
Township cemetery—Proceeds from sale of lots may not be used for purchase of additional cemetery grounds	89
Township parks—Township trustees authorized to control, care for,	0,
grade and improve existing township parks where there is no	
board of park commissioners-Trustees may erect speakers'	
standstand	1078
"TRADE ACCEPTANCES"—	
Board of education—Without authority to accept commercial instru-	
ments known as "trade acceptances" in payment for goods pur-	
chased	666

TRADE NAME— Hotels and restaurants—License issued under section 843 G. C. need not necessarily refer to the building by its trade name—Description sufficient that will enable state fire marshal to locate and	Page
identify it	770
TRAFFIC LAWS— Scales or other weighing devices—When prosecuting attorney may purchase same for violation of traffic laws	977
TRAILERS— Motor vehicles—Fee for trailers—House Bill No. 573 construed	226
TRAINING SCHOOL— Schools—Where board of education of rural township district suspends one-room elementary school and assigns pupils to school maintained by state normal college—When said transfer considered valid—Expense how paid—Section 7730 G. C. considered.	386
TRANSCRIPT—  Court stenographer—Cannot charge for services rendered to court for preparation of preliminary opinion—————————————————————————————————	235
TRANSFER OF TERRITORY— County board of education—Transfer of territory—From one school district to another in same county—Title vests in board of education to which territory transferred—Sale of such property, how conducted—See section 4756 G. C.—Transfer of territory under section 4692 G. C. requires no warranty deed—Title automatically passes upon completion of transfer————————————————————————————————————	67
TRANSIENT DEALER—  Cigarette license law—Where business commenced after Fourth  Monday of May—Assessment proportionate—Limitations as to  minimum assessment—No authority to issue license to transient  dealer—When assessment is one-fifth of total yearly assessment  fee	702
TRANSPORTATION—  Taxes and taxation—Certain items comprising the gross earnings of the Erie Railroad Company for the years 1911-1915 inclusive, discussed	682
TRANSPORTATION (SCHOOLS)—  Board of education—Where wife of member of board appears as party to contract with such board of education—Contract null and void—See section 4747 G. C.—Where school suspended, transportation provided by board of education must be to public school	
TRANSPORTATION (PUPILS)—  Motor vehicle—Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of post office department are exempt from license tax—	121

TREASURER—	Page
Board of trustees of district tuberculosis hospital—May elect one of their numbers secretary or treasurer—Must be qualified	163
TREASURER OF STATE—	
Approval— Contract between the Herring-Hall-Marvin Safe Company and special committee for building of State Treasurer's Vaults Contract with The William H. Conklin Company for installation	981
Banks and banking—Court appointing domestic trust company to fiduciary position—Not required to give bond in first instance—Upon application, additional security may be required—Section	1249
710-161 G. C. construedLiability of surety company on account of deposits of state funds and state insurance funds	210 1016
Schools—Fees received for granting of certificate and renewal of certificates to teachers by Superintendent of Public Instruction payable into state treasury—Also fees received from certificates issued by Superintendent of Public Instruction and required of applicants who desire to be licensed as dentists—Same rule as to fees applicable when certificate issued for lost or destroyed	1010
certificate	567
TREASURER (SCHOOLS)—  Board of education—Where depository provided, board is required to dispense with treasurer of school moneys—See section 4782  G. C.—Who performs duties of treasurer—Clerk of board of education	812
TRUCKS (AUTOMOBILE)—  Motor vehicles—License tax funds may not be used by political subdivisions for purchase of road repair equipment such as trucks, rollers, etc	802
Roads and highways—County commissioners not authorized to procure insurance on automobile trucks turned over to state by federal government	341
TRUST COMPANIES—  Banks and Banking—	
Court appointing domestic trust company to fiduciary position—  Not required to give bond in first instance—Upon application, additional security may be required—Section 710-161  G. C. construed————————————————————————————————————	210
When bank required to discontinue use of word "trust" under new banking act	1223
Where prior to enactment of section 710-161 G. C. bond was given upon a trust—Must maintain such bond during entire period of execution of trust———————————————————————————————————	805
TRUST POWERS (BANKS)—  Banks and banking—Superintendent of Banks may require deposit of banking corporation whose articles of incorporation confer upon it trust powers————————————————————————————————————	124

TRUSTEES OF MEMORIAL ASSOCIATION—	Page
County Memorial Association—Costs of trustees in giving bonds— Not such "necessary expenses" to be repaid from funds raised by bond issue under section 3061 G. C	11
THREE CHI OCIC	
TUBERCULOSIS—	
Board of trustees of district tuberculosis hospital—May elect one of their numbers secretary or treasurer—Must be qualified————	163
County tuberculosis hospital—Where county disposes of its interest in district hospital—When proceeds derived from such sale can be used to erect and maintain county tuberculosis hospital—Sections 3141-1, 3141-2 and 3148 G. C. construed————————————————————————————————————	602
TUBERCULOSIS HOSPITAL—	
District tuberculosis hospital—County commissioners without au-	
thority to borrow money or issue bonds for purpose of replenishing maintenance fund for said hospital	854
TUITION—	
Board of Education-	
Liability of board for tuition of high school pupil who attends	
school in another district—Pupil required to attend school	
during each month—Board cannot pay tuition for eight months and compel parents to pay in excess of eight months.	959
May contract with board of another district for admission of its	,,,
pupils into one or more schools—Tuition—How fixed—When	
attendance and tuition determined by contract, provisions of	
sections 7736 and 7747 G. C. not applicable—Where amount	
of tuition varies or where change is desired in contract as to tuition—Where no contract as to tuition of pupils entered	
into, then pupil can select high school	165
Schools—Districts maintaining second and third grade high schools	
-Electors refused to authorize additional levy although maxi-	
mum levy permitted by law not reached-Board of education	
not relieved of paying tuition of graduates eligible to high school, residents of district	920
Taxes and Taxation—Interpretation of House Bill No. 615 (108 O. L.	320
1303)—One mill for tuition purposes authorized by section 7587	
G. C. is in addition to three mill limitation provided for in sec-	
tion 5649-3a G. C.—Levy for school purposes authorized by elec-	
tors under sections 5649-5 and 5649-5a G. C. prior to 1920 may not	
be made to any extent outside of limitation of section 5649-5b	338
Vocational education—Board of education can conduct such classes outside limits of school district—Who may attend such classes	
UNEXPENDED BALANCES—	
Ohio National Guard—When unexpended balances of appropriations made by 82nd General Assembly lapsed—"State military fund"—	
Sections 5247 and 5248, G. C., construed	35

1549

UNITED STATES GOVERNMENT BONDS—  Registered United States Government Bonds—	Page
Acceptable as collateral security for deposit of township funds  When same are acceptable as security for deposit of public funds in municipal corporations and school districts—Exception township depositories—See supplemental opinion No.	1181
1716, December 16, 1920	562
UNITED STATES POSTOFFICE—  Motor vehicle—Owned and operated by village or township boards of education in transportation of pupils to school—Not subject to payment of state license tax—When employees of postoffice department are exempt from license tax—	. 121
VACANCY—	:
Board of Education—  Where candidate for member receives next to highest number of votes in election—Not resident of district—Cannot qualify—Vacancy—Where nomination papers do not contain sufficient signatures of candidates for member of village board	
of education—No objection raised—Election not then invalid.  Where member elected and after qualifying resigns—Vacancy	13
filled for unexpired term by other member of board	<b>7</b> 8
County treasurer—Re-elected—Resigns before expiration of first term—Tenure of office of appointee—When successor elected.	270
VALUATIONS (TAX)—  Municipal corporation—How to compute water rates for school district under section 3963 G. C. where part of property of school district outside of city————————————————————————————————————	290
VEGETABLE SEEDS— Agriculture—Vegetable seeds when sold to gardeners for purpose of planting to raise food—Sections 5805-1 and 5805-6 G. C. construed.	17
VEHICLES— Motor vehicles—Fee for trailers—House Bill No. 573 construed	226
VENDING MACHINE— Slot machine—Gambling device—Violation of sections 13056 and 13066 G. C	207
VENDOR— Taxes and Taxation—When interest of vendor in contract for sale of land, representing deferred installments of purchase money is taxable as a credit.	546
VESSELS— Workmen's Compensation Act—Dock employes are in maritime service and said act is not applicable to those so engaged—Industrial commission without authority to disburse state insurance fund to employees injured in maritime service—Discussion of waiver of certain rights by employe in maritime work where compensation obtained from state insurance fund————————————————————————————————————	1250

VILLAGES-	Page
Bridges and culverts-Duty of county commissioners to make repairs	
in such case—Specific case	1075
Fines and forfeitures are not fees, costs or expenses and are not	
included in term "legal fees" as used in section 4270 G. C.—Vil-	
lage council without authority of law to pass ordinance allow-	
ing fines to be retained by village officer-When mayor or	
marshal may retain all or any part of his legal fees as compen-	
sation—Salaries of village officers should be provided for at be-	
ginning of each fiscal half year—See section 3797 G. C	866
Fire apparatus—Township trustees and council of village are not	
authorized to make joint purchase of such apparatus	1065
Motor vehicle—Owned and operated by village or township boards	
of education in transportation of pupils to school-Not subject	
to payment of state license tax-When employees of postoffice	101
department are exempt from license tax	121
Municipal corporations-Where water mains and water pipes are	
laid on assessment plan-Without authority to contract to reim-	1150
burse land owners to be assessed when houses built on lands	1159
Roads and Highways—	
Subject to consent of municipality, township trustees may enter	
into an agreement with county commissioners for improve-	
ment of city or village streets lying along line of inter-	
county highways and county roads—May use funds arising	947
from levy under section 3298-15d G. C.	947
What roads are to be considered in calculating salary of county surveyor under section 7181 G. C.—Public ways in municipal	
corporations not included in mileage calculation	182
Where center line of section of township road is dividing line	102
between village and township—How improvement made	986
When proceeds of levy authorized by section 6926 G. C. may be	200
directly expended by county commissioners in improvement	
of village street—Second conclusion in opinion No. 1182,	
dated April 27, 1920, revised	911
dated 11pin ar, 1520, 1011500000000000000000000000000000000	
VILLAGE BOARD OF EDUCATION—	
Board of education—Where candidate for member receives next to	
highest number of votes in election—Not resident of district—	
Cannot qualify-Vacancy-Where nomination papers do not	
contain sufficient signatures of candidates for member of village	
board of education-No objection raised-Election not then in-	
valid	13
VILLAGE SCHOOL DISTRICT—	
County Board of Education-	
Transfer of territory-From one school district to another in	
same county-Title vests in board of education to which	
territory transferred—Sale of such property, how conducted	
-See section 4756 G. C.—Transfer of territory under section	
4692 G. C. requires no warranty deed-Title automatically	
passes upon completion of transfer	
Where rural district becomes village district—When member of	
county board disqualified by reason of incorporation of	
village	358

VILLAGE SCHOOL DISTRICT—Concluded.  Schools—Village school district created in rural district—When territory outside of village is less than sixteen square miles and where territory is sixteen square miles or more—Where former territory attaches to village district latter is a rural school	Page
district	18
VOCATIONAL EDUCATION— Board of education can conduct such classes outside limits of school district—Who may attend such classes——————————————————————————————————	1031
How federal money and state money provided under Smith-Hughes law shall be matched—Authority of controlling board to transfer sums from lump sum appropriation—What recommendations should be made to General Assembly by State Board of Education	328
VOCATIONAL SCHOOLS—	
Board of education—Where city passes from one class to different one according to federal census by reason of increased population—City board of education must conform to law found in sections 4698, 4699, 4701 and 4702 G. C.—How sections construed—Board of education permitted to hire teachers for vocational schools	879
City board of education may establish and maintain such a school— Adults may be admitted—May erect and equip suitable buildings for such purpose	539
WAGONS—	
Hotels and Restaurants—Construction of act providing for inspection and licensing of same—"Restaurant" as defined by act construed—Applicable to movable lunch wagons on wheels and county fair lunch stands—Not applicable to manufacturing company operating eating place for employees—When combination license authorized by act—Family hotel as defined by act construed	551
WARNING SIGNALS—	
State Highway Commissioner—Without authority to enter into lease to maintain advertising signs along public highways as consideration for furnishing warning signals	1220
WATER—	
Hospital—Privately owned and operated not for profit—Receives charity patients—Entitled to free water from municipality  Municipal Corporations—Required to give fire and police protection throughout entire city regardless of whether lands in city are platted or unplatted or whether streets or alleys dedicated to public use and accepted by ordinance—Must also supply water impartially to all sections of city—Certain limitations—Does not have effect of taking over of streets and alleys within such area for care and control by city—Whether or not city liable for care	71
and control of streets and alleys in each particular case	782

WATER CHARGE—	Page
Municipal Corporations—Sections 3963 and 14769 G. C. applicable to municipalities which do not maintain municipal waterworks but buy water from another municipality or private company—Sections applicable to institutions that admit persons who are residents of such municipalities———————————————————————————————————	75
WATER MAINS—	
Discussions of rights of board of education and city commission to enter into agreement to extend water mains in city street on naked promise of commission to repay to board initial cost of such extension when six per cent profit from water users thereon is made by city	1234
Municipal Corporations—Where water mains and water pipes are laid on assessment plan—Without authority to contract to reimburse land owners to be assessed when houses built on lands	1159
WATERWORKS—	
Free water service to school district—Section 3963 G. C. does not authorize such service when city school district includes territory outside of city or village—Effect of amendment to section 3963 G. C., 108 O. L.	325
Municipal Corporation—	
City auditor and duties of clerk of waterworks merged under section 4276 G. C.—Salary cannot be paid in whole or in part from waterworks funds	463
City auditor employed as cashier in waterworks or electric light department—Compensation may be paid from funds of said department—Applicable only to cities under city manager plan	582
City engineer employed on per diem basis—When surveys for proposed waterworks extension can be paid from appropriation for city engineer	672
How to compute water rates for school district under section 3963 G. C. where part of property of school district outside of city	290
Streets and alleys—Change of street grade petitioned for by majority of property owners—Previously laid water mains lowered—Cost assessable against lots and lands affected	869
Waterworks extensions outside of municipality—Cost when un- reasonable passed upon—Bonds may not be legally issued under section 3939 G. C. for said purpose	40
Municipal Corporations—	٠
Director of public service—May publish notices to water consumers relative to time for payment of water bills	65
do not maintain municipal waterworks but buy water from another municipality or private company—Sections appli- able to institutions that admit persons who are residents of	
such municipalities	75

WEAK SCHOOL DISTRICT—	Page
Joint High School—	_
District can make contribution for maintenance from contingent or tuition fund—How foreign tuition apportioned—When contributing district joined in maintaining joint high school and is a weak school district applying for state aid—Amount of state aid said district entitled to receive——————————————————————————————————	465
Where financial resources insufficient to support joint high school and elementary schools of district—Cannot compel contribution to former nor borrow money for such purpose—Union district not dissolved—Building cannot be taken over by district in which it is situated	900
WEEDS—	
Township trustees—Duty of cutting brush, weeds, etc., along state, county and township highways—Section 7146 G. C. (108 O. L. 232) does not repeal section 3374-2 G. C. (107 O. L. 94) by implication	795
WIDNOWN (WELVIOLES)	
WEIGHT (VEHICLES)—  Motor vehicles—Fee for trailers—House Bill No. 573 construed	-226
Motor venicles—ree for trailers—nouse Bill No. 575 construed	-220
WEIGHTS AND MEASURES—	
Scales or other weighing devices—When prosecuting attorney may purchase same for violation of traffic laws	977
Where person sells apples at "35c per peck measure"—Required to give measure of apples having peck dimensions prescribed by section 6415 G. C. and heaped in manner required by section 6416 G. C.	1169
WIDOW—	
Inheritance tax law—In event of testate successions where case	
for an election arises and widow elects to take under will in- stead of under law—No deduction to be made for inheritance tax purposes from value of estate which she thus takes under	
will on account of dower interest of which she has thus barred	834
Soldiers' Relief Commission—Divorced woman is not a "widow" of a soldier within meaning of said act	725
WIFE—	
Inheritance tax law—Safety deposit box—Where leased in joint names of deceased husband and surviving wife—Packages found marked with name of corporation—How examination of box should proceed	203
WILLS— Inheritance Tax Law—	
Funds set aside under will of George H. Marsh, Van Wert county, Ohio, in trust for Marsh foundation, not subject to said tax—Purpose of institution of public charitable nature	1048

WILLS—Concluded.	Page
Inheritance Tax Law—Concluded.	
How interests arising under a certain will are taxed In event of testate successions where case for an election arises and widow elects to take under will instead of under law— No deduction to be made for inheritance tax purposes from value of estate which she thus takes under will on account of dower interest of which she has thus barred herself	988 834
Where T died testate on May 1, 1920, and a few days before his death in contemplation of that event conveyed to A tract of real estate worth \$20,000, there being as consideration for such conveyance services rendered by A which services were fairly worth \$1,000—Also another case in which inadequacy of consideration determined for purpose of inheritance tax	737
WITNESS—	
Lunacy Proceedings—  Medical certificate under section 1957 G. C. becomes void if person named in such certificate is not admitted to state hospital within ten days from date of issue—Who may execute second medical certificate and who entitled to witness fees	. 809
Probate Court—.	
Physicians entitled to fee of \$5.00 when person proceeded against adjudged to be insane—See sections 1956 and 1981 G. C. (108 O. L. 1203)—Entitled to witness fees of \$1.00 for days attendance and mileage when person not adjudged insane—See section 3011 G. C. (108 O. L. 1203)—The words "in full for all services rendered" in section 1981 G. C. construed—Physicians not entitled to \$1.00 per day witness fee in addition to \$5.00 fee	733
Witness fees in juvenile cases under sections 1680 and 3011 G. C. et seq. (108 O. L., 1203)—Witness fees in lunacy, epileptic and feeble-minded cases under said law—The words "proved insolvent" used in section 1982 G. C. construed—Fees and expenses of officers referred to in section 5348-10 G. C. (108 O. L. 1203) construed—Phrases in sections 1602 and 1982 G. C. as to "persons legally responsible for his care and support" construed	<b>7</b> 28
WORDS AND PHRASES—	
Agriculture—Flavoring extracts—"Adulterated" in section 5779 G. C. construed as applicable to artificial or imitation extracts—When formula not required to be printed on label—Alcoholic content in terms of percentage by volume satisfies requirement contained in sub-section 4 of section 5785 G. C	45
Banks and Banking—State bank may establish branches in those cities and villages only which touch or abut upon place designated in its articles of incorporation—Such bank may not make loans secured by mortgage upon real estate in states which do not bound or abut upon Object.	1066

2973 G. C. construed—Actual expenses incurred not to exceed one hundred dollars in any year to be expended from May 1 to May 1 or during official year	WORDS AND PHRASES—Concluded.	Page
Probate Court—Lunacy proceedings—The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—QUERY have they property subject to execution?—How costs and fees paid in such cases	one hundred dollars in any year to be expended from May 1	1041
Schools—How "aggregate days of attendance of pupils" determined—Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" defined	Probate Court—Lunacy proceedings—The words "proved insolvent" construed in section 1982 G. C., 108 O. L. 1203—Duty of probate judge to make inquiry into financial condition of person proceeded against and those persons lawfully responsible—QUERY have they property subject to execution?—How costs and fees	
number of the case and the court in which the service was rendered and the railroad point from which a livery rig was used" construed in section 2997 G. C., 108 O. L. 1218	Schools—How "aggregate days of attendance of pupils" determined—Pupils from children's home must be counted—Also non-resident pupils attending Ohio high school—Word "pupil" de-	751
considered—The words "subjects" and "requirements" in statutes discussed  Taxes and taxation—Time for listing personal property of corporations—The words "as of the first day of January" in section 5404-1 G. C. construed  WOMEN—  Approval of synopsis of referendum of House Bill No. 590, amending section 4862 G. C. providing that women may vote and be voted for at certain elections.  Mothers' Pensions—Foster-mother is not a mother within meaning of section 1683-2 G. C.  Ohio Reformatory for Women—Commitments under section 13031-17a G. C. are felonies—Said section consistent with section 2148-9 G. C.—Commitments under section 13031-17b are misdemeanors—Exception to general rule stated by section 2148-9 G. C.—Soldiers' Relief Commission—Divorced woman is not a "widow" of a soldier within meaning of said act.————————————————————————————————————	Sheriff—Expense account—Words "such statement shall show the number of the case and the court in which the service was rendered and the railroad point from which a livery rig was used" construed in section 2997 G. C., 108 O. L. 1218	605
tions—The words "as of the first day of January" in section 5404-1 G. C. construed	considered—The words "subjects" and "requirements" in statutes discussed	98
Approval of synopsis of referendum of House Bill No. 590, amending section 4862 G. C. providing that women may vote and be voted for at certain elections	tions—The words "as of the first day of January" in section	109
ing section 4862 G. C. providing that women may vote and be voted for at certain elections		
of section 1683-2 G. C	ing section 4862 G. C. providing that women may vote and be voted for at certain elections	267
G. C	of section 1683-2 G. C.——————————————————————————————————	181
Soldiers' Relief Commission—Divorced woman is not a "widow" of a soldier within meaning of said act		1145
Dock employees are in maritime service and said act is not applicable to those so engaged—Industrial Commission without authority to disburse state insurance fund to employees injured in maritime service—Discussion of waiver of certain rights by employee in maritime work where compensation obtained from state insurance fund	Soldiers' Relief Commission-Divorced woman is not a "widow" of	725
Dock employees are in maritime service and said act is not applicable to those so engaged—Industrial Commission without authority to disburse state insurance fund to employees injured in maritime service—Discussion of waiver of certain rights by employee in maritime work where compensation obtained from state insurance fund	MODELLE COMPENSATION ACT	
Interpretation of section 1465-75 G. C. (108 O. L. 1145)—Where employer in default for payment of premium—Payment of premium after injury does not deprive employee of right to bring suit or have award made under section 1465-74 G. C.—Industrial Commission not required to exonerate employer in such case—When	Dock employees are in maritime service and said act is not applicable to those so engaged—Industrial Commission without authority to disburse state insurance fund to employees injured in maritime service—Discussion of waiver of certain rights by employee in maritime work where compensation obtained from state insur-	4.04
	Interpretation of section 1465-75 G. C. (108 O. L. 1145)—Where employer in default for payment of premium—Payment of premium after injury does not deprive employee of right to bring suit or have award made under section 1465-74 G. C.—Industrial Commission not required to exonerate employer in such case—When	1250 1212

WORKMEN'S COMPENSATION ACT—Concluded.	Page
Section 1465-61 G. C. construed—Persons in service of county or township who are required to be elected are "officials"—Every other person "employee"	59
WRITS— Constable—Cannot legally charge for copies of writs which he is required to serve—See section 3347 G. C	1141
YOUNGSTOWN YARDMEN'S ASSOCIATION— Approval, articles of incorporation of Youngstown Yardmen's Asso-	
ciation—Mutual protective	490

## CONSTITUTION AND LAWS OF OHIO CITED AND CONSTRUED.

Citations From Constitution of Ohio—	Page
Article I, Section 8	1169
Article II, Section 4	
Article II, Section 8	194
Article II, Section 19	315
Article II, Section 20	
Article II, Section 22	
Article II, Section 22	35
Article II, Section 22	192
Article II, Section 22	
Article II, Section 27	
Article II, Section 29	259
Article II, Section 33	
Article II, Section 35	1212
Article IV, Sections 7 and 8	700
Article V, Section 1	1007
Article VI, Section 2	
Article VI, Section 2	
Article VIII, Section 6	
Article X, Section 1	
Article X, Section 1.	
Article X, Sections 1 and 2	
Article X, Section 5	
Article X, Section 5	
Article XII, Section 2	
Article XII, Section 2	
Article XII, Section 2	
Article XII, Sections 2 and 3	516
Article XII, Sections 7, 8, 9 and 10	
Article XII, Section 11	
Article XIII, Section 3	
Article XIII, Section 4	
Article XV, Section 4	
Article XV, Section 4	
Article XVI, Section 1	
Article XVIII	
Article XVIII, Section 1	
Article XVIII, Section 4	
Article XVIII, Section 6	
Article XVIII, Section 13	655
U. S. Compiled Statutes—	
Sections 939014 cc. 939014 ee and 939014 f	530

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued— Citations From General Code—	
Citations 110m General Code—	
Section 3	
Section 5	
Section 10	
Section 24	
Section 24	
Section 24	
Section 25	
Section 26	
Section 29	
Section 34	
Sections 52, 53, 54 and 55	
Section 67	
Section 71	
Section 92	
Section 167	
Section 180	
Section 270-5	
Sections 274 et seq	
Section 277	
Section 286	
Section 286	
Section 286	
Section 321	
Section 323	
Section 323	
·	
Section 330-3	
Section 330-3	
Section 330-9	
Section 367-1	
Section 367-1	
Section 367-5	
Section 367-6	
Sections 367-1 to 367-7	
Section 464	
Section 486-8	
Section 486-8	
Sections 486-8 and 486-8(a)	
Section 486-14	
Section 486-16	
Section 486-19	
Section 486-19	
Section 486-21	
Section 486-23	
Section 562	
Section 710-1	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	]
Citations From General Code—Continued.	
Section 710-3	
Section 710-3	
Section 710-31	
Section 710-37	
Section 710-40	
Sections 710-40, 710-41 and 710-42	
Section 710-41	
Section 710-44	
Section, 710-52	
Sections 710-55 and 710-56	
Section 710-56	
Section 710-63	
Section 710-73	
Section 710-73	
Sections 710-85, 710-86, 710-87 and 710-88	
Sections 710-94 and 710-95	
Section 710-112	
Section 710-124	
Sections 710-150 and 710-151	
Section 710-150	
Section 710-154	
Section 710-156	
Sections 710-160, 710-161 and 710-162Section 710-161	
Sections 710-161 and 710-162	
Section 710-188	
Section 745	
Section 745	
Section 754	
Section 779-1	
Section 843	
Sections 843-1, 843-2, 843-3 and 843-4	
Sections 843-20, 843-21, 843-22 and 843-23	
Section 843-48	
Sections 854 to 865	
Section 871-52b	
Section 896-14	
Sections 934 and 934-1	
Section 976	
Section 1124	
Section 1128	
Section 1130	
Section 1132	
Section 1177-14	
Section 1178	
Section 1181	
Section 1182	
Section 1184-1	
Section 1185-1	
Sections 1197 and 1109	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Pag
Citations From General Code—Continued.	
Section 1189	
Sections 1190-1 and 1190-2	34
Section 1190-2	53
Section 1190-2	30
Section 1191	
Section 1191	59
Section 1193-1	
Sections 1193-1 and 1193-2	
Sections 1193-1 and 1193-2	
Section 1193-2	
Sections 1199 and 1200	
Section 1203	
Section 1203	
Section 1208	
Section 1208	
Section 1208-5	-
Section 1209	
Section 1210	
Section 1212	
Section 1212	
Section 1214	
Section 1214	
Section 1216	
Section 1216Section 1218	
Section 1218Section 1218	
g / 1010	
	_
Section 1218	
Section 1218	
Section 1219	
Section 1220	
Section 1221	
Sections 1221 and 1222	_
Section 1222	
Sections 1222 and 1223	
Sections 1222 and 1223	
Section 1223	
Section 1223	
Section 1223	
Section 1223	
Section 1223	
Section 1224	
Section 1224	
Section 1224	7:
Section 1224	9
Section 1230	62
Section 1231	36

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	
Section 1231	983
Section 1231-3	911
Section 1245	130
Section 1249	130
Section 1249	620
Section 1261-3	354
Section 1261-7	58
Sections 1261-15 and 1261-16	130
Section 1261-16	857
Section 1261-16	1193
Section 1261-19	237
Section 1261-19	1026
Section 1261-19	1193
Section 1261-23	237
Section 1261-26	995
Sections 1261-26, 1261-27, 1261-28, 1261-29, 1261-30, 1261-31	857
Section 1261-29	823
Section 1261-30	237
Section 1261-30	1193
Sections 1261-38 and 1261-39	130
Section 1261-40	252
Sections 1261-40 and 1261-41	237
Section 1261-42	857
Section 1262	1263
Sections 1274-1 to 1274-7	1263
Section 1275	501
Section 1286	434
Section 1286	1263
Section 1295-21	1127
Sections 1295-21 and 1295-22	434
Section 1295-22	839
Sections 1295-25 and 1295-26	192
Section 1295-28	1027
Sections 1295-28 to 1295-34	839
Section 1295-29	517
Section 1295-33	434
Section 1321-1	567
Section 1335	1006
Section 1338	511
Section 1338	1006
Sections 1341 and 1342	98
Section 1342	1006
Sections 1341 and 1342	511
Sections 1342, 1343, 1343-1, 1343-2	1286
Section 1343-1	98
Section 1343-2	1006
Section 1352-3	1009
Sections 1365 and 1366	1033
Section 1392	308
Section 1411	308

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	
Section 1421	308
Section 1423	308
Section 1431	1055
Sections 1439, 1440, 1441, 1442	1007
Section 1444	94
Section 1448	
Section 1454	94
Section 1454	
Section 1465	
Section 1465-57	
Sections 1465-60 and 1465-61	
Section 1465-61	
Sections 1465-68, 1465-69a, 1465-70	
Sections 1465-72, 1465-73, 1465-74, 1465-75, 1465-76	
Section 1465-74	
Section 1465-76	
Section 1546	
Sections 1546 and 1547	
Sections 1548, 1549, 1550, 1551, 1552	
Section 1550	
Section 1579-46	
Section 1579-49	
Sections 1579-74 and 1579-75	
Section 1579-88	
Section 1579-142	
Section 1579-142Section 1579-195	
Section 1579-193Section 1579-459	754
Section 1579-463	
Section 1579-465Section 1579-487	
Sections 1579-467  Sections 1579-506 and 1579-507	
Sections 1579-548 and 1579-549	
Sections 1598 and 1599	
Sections 1601 and 1602	
Section 1602	
Section 1602	
Section 1602	
Section 1604	
Section 1639	
Sections 1642, 1643 and 1644	
Section 1643	
Sections 1647 and 1648	
Section 1654	
Section 1672	
Sections 1682 and 1683	
Section 1683	
Section 1683-2	
Section 1695	
Section 1742	
Sections, 1746, 1746-1	
Sections 1746 1746-1 and 1746-2	62

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	
Citations From General Code—Continued.	
Section 1815-9	
Section 1815-12	
Section 1815-12	
Sections 1819 and 1820	
Section 1832	
Section 1835	
Section 1838	
Sections 1841-1, 1841-2, 1841-3 and 1841-4	
Section 1855	
Sections 1891 et seq.	
Section 1893	
Section 1953	
Section 1953	
Sections 1953 and 1954	
Section 1954	
Section 1954	
Section 1956	
Sections 1956, 1957 and 1958	
Sections 1958 and 1959	
Section 1959	
Section 1961	
Section 1962	
Section 1964	
Section 1981	
Section 1981	
Sections 1981 and 1982	
Sections 1981 and 1982	
Section 1982	
Section 1983	
Sections 2112 and 2113	
Section 2148-9	
Section 2166	
Section 2183	
Section 2282	
Section 2284-2	
Section 2294	
Section 2295	
Section 2296 to 2303	
Section 2312	
Section 2314	
Section 2314	
Sections 2314 et seq.	
Section 2315	
Section 2316	
Section 2319	
Section 2319	
Section 2319	
Section 2320	
Sections 2333 et seq.	
Section 2419-3	

 $\odot$ 

Citations From	—Continued— General Code—Continued.	
Section 2421		
Section 2435		
Section 2444		
	l, 2452 and 2453	
Section 2460		
Section 2460		
	) and 2501	
Section 2526		. –
Section 2527		
Section 2535		
Section 2538		
Section 2541		
Section 2544		
Section 2544		
Section 2544		
Section 2546		
Section 2546		
Section 2548		
Section 2548		
Section 2551		
	5, 2567 and 2568	_
Section 2572		
~	3, 2588-1, 2589 and 2590	
	5 and 2596	
Section 2624		
Section 2624		
Section 2624		
	and 2631	
	2, 2633 and 2634	
	2, 2000 and 2004	
Section 2649		
Section 2653		
Section 2653		
	5 and 2657	
Sections 2674	J ANG 2007	
Section 2685		
Section 2692		
Section 2722		
	2 to 2822	
Section 2/80	7 and 2788	
	7 and 2788	
	1	
	-1	
Section 2792		

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED-Continued-	Page
Citations From General Code—Continued.	
Section 2832	1083
Section 2846	1061
Section 2871	360
Sections 2900 and 2901	704
Section 2914	977
Sections 2914 and 2915	205
Section 2916	413
Section 2916	977
Section 2921	3
Section 2923	3
Section 2934	725
Sections 2943, 2944 and 2945	1136
	1136
	1136
Section 2966	965
Sections 2971 to 2976	1041
Section 2977	943
Section 2980	972
Section 2980	1103
Sections 2980 and 2981	943
Sections 2980, 2981 and 2981-1	360
Section 2983	728
Section 2983	943
Section 2997	605
Section 2997	1061
Section 2997	1083
Section 3004	977
Sections 3011 3012, 3013 and 3014	728
Section 3016	1083
Sections 3016, 3017, 3018 and 3019	142
Section 3019	720
Section 3059	778
Section 3060	11
Section 3061	11
Sections 3063-1 to 3063-3	778
Sections 3064, 3065 and 3066	11
Section 3069	778
Section 3088	751
Section 3093	1009
Sections 3127 and 3128	778
Sections 3130, 3131 and 3132	220
Sections 3130, 3131, 3132 and 3133	778
Section 3136	220
Sections 3139 and 3140	602
Section 3140	163
Sections 3148 to 3153-7	163
Sections 3148 to 3153	602
Section 3152	854
Section 3153-6	602
Section 3209	124

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED-Continued-	
Citations From General Code—Continued.	
Section 3209-1	
Sections 3278 and 3279	,
Section 3298-1	
Sections 3298-1 to 3298-15n	
Section 3298-15b	
Section 3298-15d	
Section 3298-15e	
Section 3298-15e	
Section 3298-15n	
Section 3298-25	
Section 3298-40	
Sections 3298-44 and 3298-45	
Section 3298-44	
Section 3298-45	
Section 3298-53	
Sections 3298-54, 3298-55, 3298-56, 3298-57, 3298-58 and 3298-59	
Section 3318	
Sections 3320 to 3326	
Section 3347	
Section 3373	
Section 3373	
Section 3374-2	
Section 3386	
Section 3394	
Section 3394Section 3415 to 3427	
Sections 3427-1 and 3427-2	
Sections 3441 to 3475	
Sections 3441 to 3475Sections 3444, 3445, 3446, 3447, 3448 and 3449	
Sections 3444, 3445, 3440, 3447, 3446 and 3449	
Section 3467	
Section 3476	
Sections 3476 and 3477	
Sections 3476 and 3477	
Sections 3476 and 3477	
Section 3477	
Section 3477	
Section 3479	
Section 3479	
Section 3479	
Sections 3479 and 3480	
Section 3482	
Section 3482	
Section 3490	
Section 3498	
Section 3515-24	
Section 3515-28	
Section 2590	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	_
Section 3617	
Section 3619	
Section 3629	497
Section 3629	- 869
Section 3629	
Section 3637	_ 354
Section 3647	620
Section 3666	- 844
Section 3677	620
Section 3714	_ 182
Section 3714	- 497
Section 3714	. 869
Section 3714	_ 911
Section 3723	_ 782
Section 3794	. 1003
Section 3797	
Section 3804	_ 1100
Section 3806	_ 237
Section 3806	
Sections 3806 et seq	. 1159
Section 3812	_ 620
Section 3812	<b>7</b> 93
Section 3812	- 986
Section 3812	_ 1159
Sections 3812 and 3812-1	_ 869
Section 3815	
Section 3815	_ 1174
Section 3819	
Section 3838	_ 869
Sections 3890 and 3891	
Section 3905	_ 314
Section 3911	_ 620
Section 3911	_ 986
Section 3913	
Section 3913	
Section 3914-1	_ 356
Section 3915	
Section 3916	
Section 3916	
Section 3924	_ 655
Section 3939	_ 40
Section 3939	
Section 3939	
Sections 3939 to 3947	
Section 3947	
Section 3952	
Section 3954-1	
Section 3955	
Section 3955	
Section 3955	. 869

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	- 3-
Sections 3955, 3956, 3957, 3958 and 3959	40
Sections 3955 to 3988	40
Sections 3955 to 3981	65
Sections 3955 to 3981	672
Sections 3958 and 3959	
Sections 3958, 3959, 3960 and 3961	
Sections 3958, 3959 and 3960	
Section 3963	
Section 3963	
Section 3963	290
Section 3963	
Section 3963	
Sections 3963, 3964, 3965, 3966, 3967, 3968, 3969 and 3970	
Sections 3973 and 3974	
Sections 3973 and 3974	
Sections 3977 and 3978	
Section 3980	
Section 3997	
Section 4004	
Section 4009-15	
Section 4154 et seq	
Section 4213	463
Section 4213	
Section 4215Section 4215	
Section 4219	482
Section 4219	
Section 4219	
Sections 4227-1 to 4227-13	
Section 4228	
Section 4228	
Section 4237	
Section 4251	
Section 4270	
Section 4270	
Section 4270	
Section 4276	463
Sections 4284 and 4285	
Section 4295	140
Section 4295	562
Section 4295	1181
Section 4307	
Section 4307	142
Section 4324	672
Section 4363	482
Section 4378	782
Section 4374	782
Section 4384	485
Section 4389	1065
Section 4393	782
Section 4404	156

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Pa
Citations From General Code—Continued.	
Section 4404	3
Sections 4404 and 4405	1
Section 4406	1
Section 4408	2
Section 4408	10
Sections 4410, 4411 and 4411-1	2
Section 4413	8
Section 4420	8
Section 4425	2
Sections 4434 and 4435	11
Sections 4450 and 4451	
Section 4467	
Section 4509	4
Sections 4515, 4516 and 4516-1	
Section 4528	
Section 4536	
Section 4550	
Section 4556	
Section 4568	
Section 4568	11
Section 4581	
Section 4590	
Section 4590-2	
Section 4592	
Section 4599	
Section 4599	
Sections 4600 et seq.	
Sections 4605, 4606, 4607, 4608 and 4609	
Sections 4611 and 4612	3
Section 4619	
Sections 4621 to 4625	
Section 4628	
Section 4679	
Section 4679	7
Section 4681	
Section 4681	
Section 4687	
Section 4687	
Section 4688	
Section 4690	
Section 4692	
Sections 4698 and 4699	
Sections 4701 and 4702	
Section 4712	
Section 4714	
Section 4714Section 4726	
Section 4728	
Section 4728 4728-1, 4729 and 4730	
Section 4726, 4720-1, 4729 and 4730	3 3
Section 4736	3 4
JELIUI 7/JU	4

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	
Section 4737	
Sections 4738, 4738-1 and 4739	
Sections 4739 and 4740	_ 394
Section 4740	_ 537
Section 4740	_ 747
Section 4740	_ 974
Section 4740	
Sections 4741 and 4742	_ 816
Section 4742	
Section 4743	_ 537
Section 4744	_ 394
Section 4744-1	_ 366
Section 4744-2	
Sections 4744-2 and 4744-3	
Section 4744-5	_ 816
Section 4748	
Section 4748	
Section 4748	
Section 4749	
Section 4749	
Section 4749	
Section 4750	
Section 4752	
Sections 4756 and 4757	
Section 4757	1122
Section 4757	
Sections 4763 to 4784	
Section 4768	
Sections 4782 and 4783	812
Section 4819	
Section 4821	
Section 4822	-
Section 4829	
Section 4840	
Section 4862	
Section 4863	
Section 4896	
Section 4936	
Section 4941	
Section 4944	
Section 4944	
Section 4946	. 3
Section 4948	
Sections 4953, 4954 and 4955	. 267
Section 4967	
Section 4967	580
Section 4970-1	
Section 4974	
Section 4980	
Sections 4990 and 4991	
#	, 500

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	
Citations From General Code—Continued.	
Sections 4990 and 4991	
Section 4991	
Section 4997	
Section 5005	
Section 5046	
Sections 5052 and 5053	
Sections 5052, 5053 and 5054	
Section 5055	
Section 5092	
Section 5118	
Section 5120	
Section 5123	
Sections 5123-1, 5123-2, 5123-3, 5123-4 and 5123-5	
Section 5175-1	
Sections 5226, 5227 and 5228	
Section 5231	
Section 5238	
Section 5238	
Section 5240	
Section 5240	
Sections 5247, 5248 and 5249	
Section 5320	
Section 5325Sections 5325, 5326, 5327 and 5328	
Section 5331	
Section 5331	
Section 5331	
Section 5332	
Section 5332	
Section 5332Section 5332	
Section 5332	
Section 5322	
Section 5332	
Sections 5332 and 5332-1	
Section 5334	
Section 5335	
Section 5336	
Section 5336	
Section 5336	
Sections 5339 and 5340	
Section 5339	
Section 5340	
Section 5341	
Section 5341	
Section 5342	
<b>₩</b>	

C	ONSTITUTION AND LAWS OF OHIO CITED AND CON-	
	STRUED—Continued—	Pag
	Citations From General Code—Continued.	_
	Sections 5342, 5343 and 5344	66
	Sections 5342, 5343 and 5344	93.
	Section 5343	379
	Section 5343	970
	Section 5343	98
	Sections 5346, 5347 and 5348	
	Section 5348-2	
	Section 5348-2	203
	Sections 5348-10 and 5348-11	728
	Section 5348-14	952
	Section 5349	808
	Section 5366-1	
	Section 5366-1	
	Section 5370	
	Section 5372-1	
,	Section 5372-1	
	Section 5376	
	Section 5376	
	Sections 5381 and 5382	
	Sections 5381 and 5382	
	Section 5385	
	Section 5387	
	Section 5387	
	Sections 5398 and 5399	
	Section 5401	
	Section 5404	
	Section 5404 and 5404-1	
	Sections 5404 and 5404-1	
	Section 5404-1	
	Section 5404-1	
	Section 5404-1	
	Section 5404-1Section 5406	
	Section 5407 and 5418	
	Section 5418	
	Section 5418	
	Section 5472	
٠	Section 5477	
	Section 5495	
	Sections 5495 et seq	
	Sections 5497 and 5498	
	Section 5519	594
	Section 5520	
	Section 5548	
	Sections 5542-8 and 5542-9	
	Section 5547 and 5548	
	Section 5552	
,	Section 5569	
	Sections 5571 and 5572	
	Section 5575	
	Section 5578	772

STRUED—Continued—	
Citations From General Code—Continued.	
Section 5595	
Section 5599	
Section 5605	
Section 5617-4	
Section 5626	
Section 5627	
Section 5638	
Section 5649-1	
Sections 5649-1 to 5649-5b	
Section 5649-2	
Section 5649-2	
Sections 5649-2 and 5649-3	
Section 5649-3a	
Section 5649-3a	
Section 5649-3a	
Section 5649-3c	
Section 5649-3d	
Section 5649-3d	
Section 5649-4	
Section 5649-4	
Sections 5649-4, 5649-5 and 5649-5a	
Sections 5649-4, 5649-5 and 5649-5a	
Sections 5649-4, 5649-5 and 5649-5a	
Sections 5649-4, 5649-5, 5649-5a and 5649-5b	
Section 5649-5	
Sections 5649-5 and 5649-5a	
Section 5649-5b	
Section 5649-5b	
Section 5652, 5652-1, 5652-1a and 5652-2	
Sections 5653 and 5654	
Section 5654	
Section 5654	
Section 5654	
Section 5654	
Section 5656	
Section 5658	
Sections 5658 and 5659	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	
Section 5660	89
Section 5660	112
Section 5660	237
Section 5660	318
Section 5660	418
Section 5660	430
Section 5660	549
Section 5660	679
Section 5660	681
Section 5660	758
Section 5660	873
Section 5660	884
Section 5660	897
Section 5660	1020
Section 5660	1202
Sections 5660 and 5661	
Sections 5660 and 5661	666
Sections 5660 and 5661	1183
Section 5661	
Section 5668	666
Section 5671	1003
Section 5678	
Section 5700	
Section 5704	
Sections 5779 and 5780	
Section 5785	
Sections 5805 to 5805-14	150
Section 5805-1	17
Section 5805-1	
Sections 5805-4, 5805-5 and 5805-6	154
Section 5805-6	17
Section 5805-13	
Section 5805-15	154
Section 5808	1083
Section 5814	
Sections 5840 and 5841	
Section 5844	918
Section 5846	
Section 5895	
Sections 5895 and 5896	670
Section 6251	
Section 6290	
Section 6290	121
Section 6292	226
Sections 6292 and 6293	
Section 6294	1129
Section 6295	121
Section 6295	623
Sections 6309, 6309-1 and 6309-2	
Santian 6200 2	00/

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	
Citations From General Code—Continued.	
Section 6309-2	
Section 6309-2	
Sections 6337 to 6346	
Section 6346-1	
Section 6346-5	
Sections 6373-1 and 6373-2	
Section 6373-9	
Section 6373-14	
Sections 6414 to 6418-1	
Section 6442	
Sections 6442 to 6535	
Sections 6442 to 6822	
Section 6443	
Section 6449	
Section 6449	
Sections 6452 and 6453	
Section 6469	
Section 6472	
Section 6489	
Section 6489Section 6491	
Sections 6495 and 6496	
Section 6496	
Section 6498	
Section 6505	
Sections 6505 to 6508	
Section 6512	
Sections 6515 to 6531	
Section 6520	
Section 6536	
Section 6563-1	
Sections 6563-9, 6563-10 and 6563-11	
Section 6563-10	
Sections 6563-13, 6563-14 and 6563-15	
Sections 6563-18, 6563-19 and 6563-20	
Section 6563-27	
Section 6563-29	· <b></b>
Section 6563-30	
Section 6563-35	
Section 6563-38	
Sections 6602-1 et seq	
Section 6602-8	
Section 6635	
Section 6639	
Section 6641	
Section 6652	
Section 6886	
Sections 6886-1 to 6886-12	
Section 6906	
Section 6906	
Section 6906	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	
Citations From General Code—Continued.	
Sections 6906 and 6907	
Sections 6906 to 6948	
Sections 6906 to 6953	
Section 6907	
Sections 6907, 6908, 6909, 6910, 6911 and 6912	
Section 6911.	
Section 6912	
Section 6917	
Section 6919	
Section 6919	
Section 6921	
Section 6921	
Section 6921	
Section 6922	
Section 6923Section 6923	
Section 6925	
Section 6926	
Section 6926	
Sections 6926 to 6926-3	
Sections 6926, 6926-1 and 6926-2	
Sections 6926, 6926-1 et seq., and 6927	
Section 6926-1	
Section 6927	
Section 6929	
Section 6929	
Section 6929	
Section 6929'	
Section 6929	
Section 6929	
Section 6929	
Section 6930	
Section 6939	
Section 6941	·
Section 6948	
Section 6948	
Section 6948-1	
Section 6949	
Section 6949	
Section 6949	
Sections 6949, 6950, 6951 and 6951-1	
Section 6952	
Section 6056 1	

CONSTITUTION AND LAWS OF OHIO CITED	AND CON-
STRUED—Continued—	
Citations From General Code—Continued.	
Section 6956-1	
Section 6956-1	
Sections 6956-1 and 6956-1a	
Sections 6956-1 and 6956-1a	
Section 7146	
Sections 7150, 7151, 7152 and 7153	
Section 7177	
Section 7181	
Section 7182	
Section 7184	
Section 7187	
Section 7187	
Sections 7188, 7188-1 and 7188-2	
Section 7195	
Section 7200	
Section 7200	
Section 7204	
Section 7212	
Section 7464	
Section 7464	
Section 7464	
Sections 7464 and 7465	
Sections 7464 and 7465	
Sections 7467 and 7403	
Section 7467	
Section 7557Section 7575	
Section 7575	
Section 7586 et seq	
Section 7587	
Section 7587	
Section 7595	
Sections 7595 and 7596	
Sections 7595 and 7596	
Section 7596	
Section 7596	
Section 7596	
Section 7600	
Sections 7600 and 7600-1	
Section 7602-1	
Section 7603	
Section 7603	
Section 7603	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	
Citations From General Code—Continued.	•
Section 7603	
Section 7603	
Section 7604	
Section 7605	
Sections 7605, 7606 and 7607	
Sections 7610, 7610-1 and 7611	
Sections 7613 and 7614	
Section 7616	
Section 7618	
Section 7620	
Section 7622	
Sections 7622 and 7622-1	
Section 7622-3	
Section 7625	
Section 7625	
Section 7625	
Section 7625Section 7625	
Section 7625Section 7625	
Section 7625	
Sections 7625, 7626, 7627 and 7628	
Section 7629	
Section 7630-1	
Section 7630-1Sections 7631 to 7643	
Section 7644	
Section 7645	
Section 7647	
Section 7642	
Section 7648	
Section 7649	
Section 7654-1	
Section 7654-7	
Section 7663	
Section 7666	
Section 7666	
Section 7667	
Section 7667	
Sections 7669, 7670 and 7671	
Sections 7669, 7670, 7671 and 7672	
Sections 7676, 7677 and 7678	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Pag
Citations From General Code—Continued.	
Sections 7680, 7681 and 7682	103
Section 7681	
Section 7690	- 6
Section 7690	_ 22
Section 7690	_ 27
Section 7690	
Section 7690	
Section 7690	_ 88
Section 7690	
Section 7690	_ 103
Sections 7691, 7692, 7692-1, 7692-2, 7692-3 and 7692-4	- 88
Section 7692 et seq	_ 126
Sections 7692 and 7692-1	_ 99
Sections 7694, 7695, 7696, 7697 and 7698	_ 8
Sections 7697 and 7706	_ 62
Sections 7699, 7700 and 7701	_ 27
Sections 7699, 7700 and 7701	
Sections 7702, 7703 and 7704	<b>- 7</b> 0
Section 7705	_ 88
Section 7705	
Sections 7706 to 7706-2	<b>-</b> 53
Section 7706-2	_ 105
Sections 7707 and 7708	
Section 7708	
Sections 7709 to 7718	
Section 7710	
Section 7721	
Section 7730	
Section 7730	
Section 7734	
Section 7736	
Section 7736	
Section 7747	
Section 7747	
Section 7747	
Sections 7747 annd 7748	
Section 7748	
Section 7750	
Section 7750	
Section 7755	
Sections 7757 and 7758	
Sections 7760 and 7761	
Section 7762	
Sections 7763 and 7766	
Sections 7778, 7779, 7780 and 7781	
Section 7786	
Section 7787	
Section 7787	
Section 7794	
Sections 7807 7807-1 and 7807-2	- /3 111

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Pag
Citations From General Code—Continued.	
Sections 7807-3, 7807-4 and 7807-5	567
Section 7807-6	56
Sections 7807-6, 7807-7 and 7807-8	1110
Section 7807-8	545
Sections 7807-9 and 7807-10	562
Section 7811	747
Section 7821-1	562
Section 7824	1116
Sections 7830, 7831, 7831-2 and 7832	888
Section 7845	562
Sections 7875 to 7896	277
Sections 7875 to 7896	584
Sections 7875 to 7896	926
Section 7877	584
Sections 7896, 7896-1, 7896-2 and 7896-3	421
Section 7896-1	618
	1059
Section 7896-1	926
Section 7896-5	926
Section 7896-22	421
Section 7896-22	519
Section 7896-22	638
Section 7896-22	926
Section 7896-23	584
Section 7896-24	421
Section 7896-24	638
Section 7896-24	926
Sections 7896-27 and 7896-28	421
Section 7896-34	519
Sections 7896-29 to 7896-40	584
Sections 7896-43 and 7896-44	584
Section 7896-50	519
Sections 7896-44 to 7896-50	618
Section 7896-49	926
Sections 7896-49 and 7896-50	421
Sections 7896-50 and 7896-51	926
Section 7896-54	926
Section 7896-55	560
Sections 7897 and 7898	283
Section 7950	283
Section 7981	283
Section 7995	728
Section 7997	728
	1122
Doorion /// Caracterian control contro	1009
2001011 2013 122-121-121-121-121-121-121-121-121-121	1038
	1038
Section 8301	109
	1230
	1230

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Pa
Citations From General Code—Continued.	
Sections 8324 and 8325	;
Sections 8328 and 8329	
Section 8331	
Sections 8523 et seq.	
Section 8528	
Section 8528	(
Section 8528	'
Section 8528	
Sections 8573 and 8574	
Sections 8573, 8574 and 8575	
Sections 8576 and 8577	
Section 8589	1
Section 8592	
Sections 8606 and 8607	
Section 8607	1
Section 8673-1	
Section 8673-10	
Section 8673-22	
Section 8728-1	
Section 8728-5	
Sections 8728-5 and 8728-6	
Section 8728-6	
Section 8728-11	
Section 8728-11	
Sections 8740 and 8741	1
Section 8852	
Section 9043	
Section 9339	
Section 9427	
Section 9427	
Section 9572	
Section 9593	
Sections 9593 and 9594	
Section 9607-2	
Section 9778	
Section 9778	1
Section 9780	
Section 9790-1	
Section 9880	
Section 9884-2	
Section 9884-4	
Sections 10093 et seq.	
Section 10224	. <b></b>
Sections 10566 et seq	
Section 10569	<b>-</b> -
Section 10572	
Section 10604	
Section 10795	:
Section 10988	1
Section 11008	

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Continued—	Page
Citations From General Code—Continued.	
Section 11182	. 312
Section 11212	650
Section 11219	1000
Section 11221	1000
Section 11317	1243
Section 11319	1243
Section 11576	. 650
Section 11580	650
Section 11631	. 650
Section 11635	. 650
Section 11730	1044
Section 11732	. 1044
Section 11740	. 1044
Section 11938	. 316
Section 11939	. 316
Section 11941	. 316
Section 11974	1185
Section 11976	. 1185
Section 11978	1185
Section 12011	
Section 12025	. 746
Section 12075	. 523
Section 12075	. 772
Section 12078-1	
Section 12283	200
Section 12285	292
Section 12287	202
Section 12372	
Section 12375	844
Section 12414	
Section 12423	
Section 12428	4000
Section 12429	. 728
Section 12431	
Section 12600-42	
Sections 12600-137 to 12600-273	
Sections 12600-137 to 12600-273	857
Section 12694	1258
Section 12694	1263
Section 12912	
Section 12932	4400
Section 12932	1143
Section 12968	
Section 12975	
Sections 12993 and 12994	
Section 13007-3	
Section 13008	
Section 13031-13	
Section 13031-16, 13031-17, 13031-17a and 13031-17b	
Sections 13031-10, 13031-17, 13031-172 and 13031-17D	. 1145

CONSTITUTION AND LAWS OF OHIO CITED AND CON-	
STRUED—Concluded.	Pag
Citations From General Code—Concluded.	
Section 13066	
Section 13088	7
Section 13088	
Section 13106	
Section 13173	108
Section 13421-11	33
Section 13421-22	33
Section 13423	125
Section 13494	23
Section 13496	
Sections 13510 and 13511	108
Section 13563	106
Section 13711	
Sections 13722, 13723 and 13724	
Sections 13726 and 13727	119
Sections 13961 et seq.	
Section 13971	24
Section 13971	120
Section 13971	
Sections 14203-22 and 14203-23	
Section 14203-23	85
Section 14571	
Section 14719	75
Sections 14740-13 et seq.	
Sections 14740-24 and 14740-25	
Section 14740-28	84
Section 14769	
Section 14769	
Section 14769	123