2205.

APPROVAL, BONDS OF CITY OF NEW BOSTON, SCIOTO COUNTY, OHIO, \$10,000.00.

COLUMBUS, OHIO, January 23, 1934.

Industrial Commission of Ohio, Columbus, Ohio.

2206.

APPROVAL, BONDS OF JACKSON TOWNSHIP RURAL SCHOOL DISTRICT, SANDUSKY COUNTY, OHIO, \$2,000.00.

COLUMBUS, OHIO, January 23, 1934.

Industrial Commission of Ohio, Columbias, Ohio.

2207.

APPROVAL, TRANSCRIPT OF PROCEEDINGS RELATING TO PROPOSED SALE OF ABANDONED HOCKING CANAL LANDS IN THE CITY OF LANCASTER, OHIO, TO THE OHIO POWER COMPANY OF NEWARK, OHIO.

COLUMBUS, OHIO, January 23, 1934.

Hon. T. S. Brindle, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—This is to acknowledge the reciept of your recent communication with which you enclose for my examination and approval a transcript in duplicate of your proceedings relating to the proposed sale to The Ohio Power Company of Newark, Ohio, at the appraised value thereof, of a certain tract of abandoned Hocking Canal lands in the City of Lancaster, Ohio.

The tract of land here in question, which is described as Marginal Tract No. 26 on the plat books in your department, is, I assume, one of the marginal tracts or parcels included in that part of the Hocking Canal lands that is located in the City of Lancaster, Ohio, and which remained after said city laid out a public street thereon as authorized and provided for in House Bill No. 417, enacted by the 89th General Assembly, 114 O. L. 536. This tract of land is more particularly delineated and described as follows:

"Situated in the city of Lancaster, Hocking Township, Fairfield County, Ohio, being part of section numbered one (1) Township numbered fourteen (14) north, range numbered nineteen (19) west, also being all that part of the lands of the Ohio Canal lying between the east line of the lands of The Ohio Power Company and the west line of

Front Street in the city of Lancaster, Ohio, and described as follows:

Beginning at the intersection of the north line of Walnut Street with the west line of Front Street; thence extending northerly along the west line of Front Street a distance of forty and six-tenths (40.6') feet to a point; thence deflecting to the right by an angle of fifteen degrees and thirty-three minutes (15° 33') and extending northerly with the west line of Front Street a distance of one hundred ninety-one (191') feet to an iron pin; thence deflecting to the right by an angle of seven degrees and forty-seven minutes (7° 47') and extending northerly with the west line of Front Street a distance of six (6') feet to a concrete monument which is the true place of beginning; thence continuing northerly with the west line of Front Street on the last described course a distance of three hundred twenty-six and forty-eight hundredths (326.48') feet to a concrete monument; thence deflecting to the left by an angle of one hundred degrees and thirty-six minutes (100° 36') and extending southwesterly a distance of twenty-one and fifty-seven hundredths (21.57') feet to a point in the west line of the Ohio Canal lands; thence deflecting to the left by an angle of eighty-one degrees and thirty-one minutes (81° 31'), and extending southerly on the west line of the Ohio Canal lands, a distance of three hundred twenty and seven-tenths (320.7') feet to a point; thence deflecting to the left by an angle of seventy-five degrees and thirty-seven minutes (75° 37'), and extending south-easterly a distance of nine and six-tenths (9.6') feet to the true place of beginning, containing four thousand nine hundred forty-eight (4,948) square feet, more or less.

It appears from the description of this parcel of land as the same is set out in the transcript of your proceedings relating to the sale of this property that The Ohio Power Company is now the owner of property which abuts upon this parcel of land. It further appears from information which I have received from your department that this parcel of land was not under lease at the time of the enactment of the act of the 89th General Assembly, above referred to, and that the same has not been designated by the Highway Director as land necessary for highway purposes. In this situation, it appears that The Ohio Power Company, as the owner of property abutting the tract of land here in question, has a prior right to the purchase of this land at the appraised value thereof.

I am accordingly approving as to legality and form the proceedings relating to the sale of the above described tract of land, as is evidenced by my approval on said transcript and the duplicate copy thereof, both of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2208.

PUBLIC DANCE—ADMISSIONS NOT TAXABLE UNDER SECTION 5544-2, GENERAL CODE, WHEN BOARD OF EDUCATION OF RURAL SCHOOL DISTRICT CONDUCTS SAME—PROCEEDS EXCLUSIVELY USED FOR SCHOOL PURPOSES.

SYLLABUS:

When a board of education of a rural school district conducts under its