3012.

## APPROVAL, DEED TO MIAMI AND ERIE CANAL LAND IN THE CITY OF CINCINNATI—JOHN W. MEINHART.

COLUMBUS, OHIO, December 11, 1928.

HON. RICHARD T. WISDA, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—This will acknowledge receipt of your letter of November 30th, transmitting for my approval four deeds for surplus Miami and Erie Canal lands in the City of Cincinnati, Ohio, conveying parcels 23, 24, 25 and 26 to John W. Meinhart.

I have examined the deeds and am of the opinion that they are in proper form. By the terms of Section 9 of Amended Senate Bill No. 123 of the 87th General Assembly of Ohio (112 O. L. 210, 214), I am required to approve the sale of these surplus parcels of canal lands. You are accordingly advised that the sale of the parcels above referred to meets with my approval and I have noted such approval upon the deeds which I am returning herewith.

Respectfully,
EDWARD C. TURNER,
Attorney General.

3013.

DITCH IMPROVEMENT—OPEN AND TILE WORK—METHOD OF AS-SESSING COST, DISCUSSED.

## SYLLABUS:

Where a single ditch improvement consists partly of open work and partly of tile work, the cost thereof should be assessed upon the property benefited thereby without regard to the cost of the respective sections.

COLUMBUS, OHIO, December 12, 1928.

HON. OTTO J. BOESEL, Prosecuting Attorney, Wapakoneta, Ohio.

DEAR SIR:—This will acknowledge receipt of your letter of recent date, which reads as follows:

"We would be pleased to have your opinion on the law relating to the following statement of facts:

The \_\_\_\_\_ Ditch petitioned for by \_\_\_\_\_ and \_\_\_\_, called for the improvement of a watercourse in \_\_\_\_\_ Township. The nature of the work petitioned for was tile and open work.

The total of the surveyor's estimate on this improvement was \$1,799.05, and the actual cost to date is \$1,515.76. The open work was bid for at a slight reduction of the surveyor's estimate. The \_\_\_\_\_\_ Company underbid the surveyor's estimate considerably on tile, and now the land-owners at the upper end of the ditch who have tile only, request that their assessments be reduced in the same ratio as the price bears to the estimated cost.