

contemplated by the provisions of section 6294-1 G. C., since it provides in no manner for such a refund or rebate in such cases.

It may also be noted as relative in this connection, that section 6309 G. C. provides that all fees collected under this chapter shall be paid into the state treasury to the credit of a fund to be designated as the "State maintenance and repair fund," fifty per cent of such taxes being paid to the municipal corporation or county, which constitutes the district of registration, and fifty per cent of which is retained in the state treasury to the credit of the "State maintenance and repair fund." Hence, registration certificate fees, as provided for by section 6294-1 G. C. having once been paid into the state treasury, cannot be recovered from same, except upon lawful warrant, for which in the present instance there is no provision of law.

Proceeding to question No. 2 of your inquiry, and quoting from the same for convenience, the following portion is cited: "Jones registers a Packard Twin Six, paying \$20.00, sells it and buys a Ford, makes a transfer with \$1.00 fee, sells the Ford and buys a Packard Twin Six; additional fee, \$12.00; transfer, \$1.00; total, \$13.00; goes through the same operation four times, at the end of which he has his license on a Ford car, and has paid \$56.00 aside from the transfer fees of \$4.00 for licensing the same. The department to date has followed the above plan; shall it continue?"

The plan outlined as the procedure followed by your department appears to be in strict conformity with the law, and while there may be apparent hardship visited upon automobile owners who find it necessary to secure new license tags on account of transfers of their cars, the fact remains that the law provides for such a course, and this office finds no reason to criticise your plan in the slightest particular.

In view, therefore, of the considerations presented, it is the opinion of this department that section 6294-1 G. C. does not authorize the payment of refunds or rebates in cases where the fee paid for the cancelled registration certificate is in excess of the fee charged for the new license or registration certificate applied for, and there is no authority of law for the payment of such rebates by the automobile department.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2128.

APPROVAL, SALE OF CANAL LANDS IN MASSILLON, OHIO, THREE PURCHASERS.

COLUMBUS, OHIO, May 31, 1921.

HON. JOHN I. MILLER, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I acknowledge receipt of your letter of May 19, 1921, transmitting in duplicate for my examination transcript of proceedings and draft of resolutions for the proposed sale of canal lands in Massillon, Ohio, to the following persons at the respective valuations indicated:

	<i>Valuation</i>
The Shaeffer-Black Company, Massillon, Ohio.....	\$910 00
Herbert A. Krisher and Anna Mang, Massillon, Ohio.....	520 00
Peter Ertle and Joseph Kammer, Massillon, Ohio.....	338 00

I have examined the proceedings and draft of resolutions and find them to be in accord with the terms of the special act passed April 17, 1919, and found in 108 O. L. 280; and I further find that your appraisal of the lands is satisfactory. I therefore join with you in the resolutions for the sale, and have indicated my approval by signing the resolutions as prepared. I return herewith the duplicate papers.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2129.

APPROVAL, BONDS OF CHESTER TOWNSHIP RURAL SCHOOL DISTRICT, MORROW COUNTY, OHIO, IN AMOUNT OF \$40,000, FOR ERECTION OF SCHOOL HOUSE.

COLUMBUS, OHIO, June 1, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2130.

APPROVAL, BONDS OF MELROSE VILLAGE SCHOOL DISTRICT, PAULDING COUNTY, OHIO, IN AMOUNT OF \$4,000.

COLUMBUS, OHIO, June 1, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2131.

APPROVAL, BONDS OF STONELICK CONSOLIDATED RURAL SCHOOL DISTRICT IN AMOUNT OF \$27,000 FOR ERECTION OF SCHOOL HOUSE.

COLUMBUS, OHIO, June 1, 1921,

Industrial Commission of Ohio, Columbus, Ohio.