

Any fiscal officer of any political subdivision or taxing district of any county who fails to comply with the provisions of this section shall forfeit and pay into the treasury of such subdivision or district five dollars for each day, after the said thirty-first day of March, of the period of such failure. Nothing in this section shall be construed so as to apply to a county auditor."

In specific answer to your question, it is my opinion that a board of education of a rural school district must publish an annual financial statement in accordance with section 291, General Code.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

568.

APPROVAL, PETITION FOR PROPOSED REFERENDUM ON HOUSE
 BILL NO. 271, 90th GENERAL ASSEMBLY.

COLUMBUS, OHIO, April 13, 1933.

MR. M. RAY ALLISON, *Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a measure to be referred and a summary of the same, under Section 4785-175, General Code.

It is proposed to refer to the electors of this state House Bill No. 271 of the 90th General Assembly, entitled "an act to amend sections 6290-1, 6291, 6291-1, 6294, 6294-1, 6295, 6297, 6298, 6299, 6300, 6301, 6302, 6304, 6305, 6306-1, 6309, 6309-2, 6310-1, 6310-2, 12607-1, 12610, 12613, 12622, and 12624 of the General Code, relative to the bureau of motor vehicles."

The summary of this measure to be referred reads as follows:

"House Bill No. 271, recently passed by the General Assembly of Ohio, provides for the transfer of the Bureau of Motor Vehicles from the Department of the Secretary of State to the Department of Highways. Under our present laws, the Secretary of State appoints the Commissioner of Motor Vehicles and has official supervision over the Bureau of Motor Vehicles in its administrative functions, whereas House Bill No. 271 proposes to transfer that power and authority to the Department of Highways. While the present law designates the administrative official as 'Commissioner of Motor Vehicles', the proposed law changes the name to 'Registrar of Motor Vehicles'. Under the present law, the 'Commissioner of Motor Vehicles' appoints all assistants, deputies, clerks, stenographers and other employees deemed necessary for proper administration, and fixes their salaries, whereas under House Bill No. 271, the 'Registrar of Motor Vehicles' may exercise the appointment of such subordinate employees *only* with the approval of the 'Director of Highways', who is empowered to fix their salaries. In addition, the 'Registrar' is empowered to designate 'Deputy Registrars' to be located in the cities

and villages in the counties throughout the state of Ohio, as such 'Registrar' sees fit, whereas under the present law, the 'Commissioner of Motor Vehicles' designates 'Deputy Commissioners'. House Bill No. 271 further empowers the Director of Highways to prescribe the use of a placard, or means of fastening such placard, or both, upon motor vehicles, which placard, or means of fastening, or both, are so designated and constructed as to render difficult the removal of the placard after it has been fastened to a motor vehicle. Except for the changes and modifications herein before noted, the principal intent and purpose of House Bill No. 271 is to transfer the Bureau of Motor Vehicles, now under the official supervision of the Secretary of State, to the Department of Highways, under the supervision and administrative direction of the Director of Highways."

I am of the opinion that the foregoing is a fair and truthful statement of the measure to be referred and accordingly submit for uses provided by law the following certification:

"I, John W. Bricker, Attorney General of the State of Ohio, pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, hereby certify that the foregoing summary is a fair and truthful statement of House Bill No. 271 of the 90th General Assembly, JOHN W. BRICKER, Attorney General."

Respectfully,
 JOHN W. BRICKER,
Attorney General.

569.

APPROVAL, PETITION FOR PROPOSED REFERENDUM ON HOUSE
 BILL No. 270, 90th GENERAL ASSEMBLY.

COLUMBUS, OHIO, April 13, 1933.

HON M. RAY ALLISON, *Columbus, Ohio.*

DEAR SIR: You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a measure to be referred and a summary of the same, under Section 4785-175, General Code.

It is proposed to refer to the electors of this state House Bill No. 270 of the 90th General Assembly, entitled "an act to amend section 1178 of the General Code, relating to the functions of the department of highways and to provide for the establishment of a division of state highway patrol in the department of highways to enforce the laws relating to the registration of motor vehicles and their use and operation on the highways."

The summary of this measure to be referred reads as follows:

"House Bill No. 270 recently passed by the General Assembly of Ohio, amends Section 1178 of the General Code and provides for the establishment of a Division of State Highway Patrol in the Department of Highways. Such legislation in this state provides in substance