

legislature to curb expenditures by restricting the power to levy taxes, it is believed it must be given a strict construction.

In the case of *State ex rel vs. Zangerle*, 95 O. S., page 1, it was held in the first branch of the syllabus:

"In view of the legislative policy declared by the enactment of the so-called Smith one per cent. law (Sections 5649-2 to 5649-5b, General Code), the manifest purpose of which is to restrict the power of levying taxes and thus limit expenditure by administrative officers, statutes purporting to permit departures from that general policy and authorizing exemption therefrom will be strictly construed."

Considering all related sections of the statute and the case of *State ex rel vs. Zangerle*, supra, it is my opinion that in the event the county commissioners issue bonds under section 1223, and afterward submit the question of exempting all levies for interest and sinking fund purposes to the voters with favorable results, the levy under section 1222 is not wholly outside of all limitations.

Respectfully,

C. C. CRABBE,

Attorney-General.

1802.

APPROVAL, BONDS OF VILLAGE OF MINSTER, AUGLAIZE COUNTY, \$30,000.00, TO EXTEND, ENLARGE AND IMPROVE THE ELECTRIC LIGHT PLANT.

COLUMBUS, OHIO, September 27, 1924.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

1803.

COUNSEL APPOINTED FOR INDIGENT PRISONER—SECTIONS 13617 AND 13618 G. C. CONSTRUED.

SYLLABUS:

1. Under the provisions of sections 13617 and 13618 G. C., when a number of indictments for felonies other than murder in first and second degree and manslaughter have been found against the same defendant and he is tried upon one indictment, and the others nollied, the counsel may receive, subject to the approval of the court and the allowance by the commissioners, the maximum fee of fifty dollars on each indictment.

2. When two defendants are jointly indicted for a felony other than murder