

While it is apparent that section 5655-3 when operating with the Taft Bill was to be outside of all limitations, is the same true with the Taft Bill defeated by the referendum?

In the case of *Slingluff et al. v. Weaver*, 66 O. S., p. 621 it was held:

"2. But the intent of the law-makers is to be sought first of all in the language employed, and if the words be free from ambiguity and doubt, and express plainly, clearly and distinctly, the sense of the law-making body, there is no occasion to resort to other means of interpretation. The question is not what did the general assembly intend to enact, but what is the meaning of that which it did enact. That body should be held to mean what it has plainly expressed, and hence no room is left for construction."

In this case, section 5655-3 G. C., the legislature enacted a statute, which when operating with the Taft Bill provides that the tax levy is outside all limitations, and when operating under existing statutes, is subject to the tax limitations provided in sections 5649-2 to 5649-5b G. C.

The practical results of the conclusion just stated is that while the issuance of bonds under section 5653-3 G. C. is mandatory in case the net floating indebtedness described in that section and its related sections exceeds four hundred dollars, yet the levy for such bonds must be placed within the three mill limitations named in section 5649-3a G. C., even though this may in many instances cause a rejection of the budget.

The fact that placing such levy within the limitations will work a hardship on some taxing subdivisions does not justify the reading into the law something which was not placed there by the legislature.

It is therefore my opinion that the tax levy provided for in section 5655-3 as amended in 110 O. L., p. 324 is within the three mill limitation as provided by section 5649-3a G. C.

Respectfully,

C. C. CRABBE,
Attorney-General.

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APPROVAL, BONDS OF FAIRFIELD TOWNSHIP RURAL SCHOOL DISTRICT, COLUMBIANA COUNTY, \$2,868.59, TO FUND CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, November 20, 1923.