

Using this report as a basis, when inmates from a county other than that where the home is located, the latter part of section 7678, G. C., supra, requires such county auditor to certify the amount of such tuition to the auditor of the county of such children's residence, evidently meaning the former and last residence before admission or commitment to such home.

Therefore, in view of the language of the statutes above referred to, I am of the opinion that in the case you present the district of the last residence of the children in question, that is, the Ross County district, would still be liable for such tuition.

Respectfully,

C. C. CRABBE,

Attorney-General.

3042.

RESERVATION DEEDED TO THE UNITED STATES GOVERNMENT
WITHOUT ANY RESERVATIONS FROM A STATE—PERSON RESID-
ING THEREON NOT REQUIRED TO RETURN PROPERTY FOR
TAXATION.

SYLLABUS:

1. *A person residing on a reservation deeded to the United States Government, without any reservations from the state, is not required to return his property for taxation in Ohio.*
2. *Such a resident may not drive an automobile upon the highways of the state, outside of such reservation without a license.*
3. *In the event that a person furnishes satisfactory proof of such residence, the Registrar of Automobiles should issue such license to him, upon the payment of the proper fees, even though his car has not been returned for taxation.*

COLUMBUS, OHIO, December 29, 1925.

HON. DON BELL, *Prosecuting Attorney, Port Clinton, Ohio.*

DEAR SIR:—In your recent communication you inquire whether residents of the Erie Ordnance Reserve Depot, situated in Erie Township, Ottawa County, are required to list their automobiles for taxation; and further, upon what conditions may license tags be issued to the owners of such automobiles.

In a letter directed to you on December 3rd, consideration was given to this question; but it is deemed advisable to give the matter further consideration at this time, in view of certain authorities that have come to our attention and that were not considered at the time of writing the first communication.

The question has further been presented from other Federal Reservations situated in Ohio.

Subdivision 17 of Section 8 of Article 1 of the United States Constitution reads as follows:

“The Congress shall have Power * * * To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, Dock Yards, and other needful Buildings.”

It will be helpful to consider the provisions of Sections 13770 and 13771 of the General Code of Ohio, which read as follows:

"Sec. 13770. That the consent of the state of Ohio is hereby given, in accordance with the seventeenth clause, eighth section, of the first article of the Constitution of the United States, to the acquisition by the United States, by purchase, condemnation, or otherwise, of any land in this state required for sites for custom houses, court houses, post offices, arsenals, or other public buildings, whatever, or for any other purposes of the Government.

"Sec. 13771. That exclusive jurisdiction in and over any land so acquired by the United States shall be and the same is hereby, ceded to the United States, for all purposes except the service upon such sites of all civil and criminal process of the courts of this state; but the jurisdiction so ceded shall continue no longer than the United States shall own such lands."

In 6 Ops. U. S. Attorney General, 577, it was held in substance that persons actually residing in the limits of the armory at Harpers Ferry were not subject to the tax laws of the state of Virginia.

In *Commonwealth vs. Clary*, 8 Mass. 72, which case involved the selling of liquor in the Springfield armory, it was indicated by the Court that the residents of such territory were not held to pay any taxes imposed by its authority, nor bound by any of its laws.

In examining cases relating to the subject of governmental ownership of reservations within the state, it appears that the state has no jurisdiction thereof excepting in those instances in which it makes such a reservation in the granting clause. In Sections 13770 and 13771, heretofore set forth, there is no reservation required in such grants excepting the right is retained to obtain service in all civil and criminal processes of the courts of this state, and the jurisdiction is to continue no longer than the United States shall own such land.

It would therefore seem that in those instances where lands have been properly conveyed to the United States Government by the State of Ohio, under the provisions of the sections above referred to, or similar sections, that the bona fide residents thereof are not to be regarded as residents of Ohio.

It follows that if one is not a resident of the state of Ohio he is not bound to return his property for taxation therein. Of course, if in the state of Ohio he has in his possession personal property, he would be required to list the same for taxation. However, residing in this territory, he is not in the state of Ohio, and he could have an automobile upon his premises and not be required to return it for taxation. But he may not use it within the state, outside of said reservation, without having a proper license. In order to obtain a license, if a resident of Ohio then of course, it must be listed for taxation.

However, I take it to be fundamental that the state of Ohio cannot require one to list an automobile for taxation in order to obtain a license in those instances when such persons are not required to list the same for taxation. If such a rule could be enforced, then after tax listing day in the event a bona fide resident of a foreign state changed his residence to the state of Ohio after having listed his property and paid taxes in the state in which he originally lived, he could be required to list it again in Ohio and possibly not be able to obtain a license without great inconvenience and double taxation.

It would therefore seem that the law must be construed to mean that one must furnish evidence of having listed his car for taxation or submit sufficient evidence that such listing is not required. Upon such proof being furnished to the satisfaction of the Registrar, a license should be issued upon a proper application and the payment of the fees.

Respectfully,

C. C. CRABBE,

Attorney General.