

of smaller cost and less pretentious character in which only one township was interested.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2618.

TAXES AND TAXATION—THE FOLLOWING TWO LEVIES ARE SUBJECT TO FIFTEEN MILL LIMITATION OF SECTION 5649-5b G. C.—INTEREST AND SINKING FUND LEVIES FOR CENTRALIZED SCHOOL BUILDING, BONDS ISSUED UNDER AUTHORITY OF VOTE OF ELECTORS—INTEREST AND SINKING FUND LEVIES FOR VILLAGE'S PORTION OF COST OF STREET PAVING, BONDS AUTHORIZED BY VOTE OF ELECTORS.

The following levies are subject to the fifteen mill limitation of section 5649-5b of the General Code.

1. *For interest and sinking fund purposes on account of bonds issued to build a new school building for a centralized school, issued under authority of a vote of the electors.*

2. *For interest and sinking fund purposes on account of bonds issued by a village council to provide the village's portion of the cost and expense of paving streets, authorized by a vote of the electors.*

COLUMBUS, OHIO, November 23, 1921.

HON. EARL C. KRUEGER, *Prosecuting Attorney, Sandusky, Ohio.*

DEAR SIR:—Your letter of recent date requests an opinion upon the question as to whether the following levies are subject to the fifteen mill limitation of section 5649-5b of the General Code:

(1) A levy by a rural school district board of education for interest and sinking fund purposes on account of bonds for a new school building, to be used as a centralized school, authorized by a vote of the people.

(2) A levy by a village council for interest and sinking fund purposes on account of bonds issued to pay the village's portion of the cost and expense of paving streets, approved by a vote of the electors.

Without going into an elaborate discussion, it may be said that, in the opinion of this department, both of these levies are subject to the fifteen mill limitation imposed by the section referred to. That limitation applies to all levies unless some special provision to the contrary is found in the group of sections of which it is a part, or elsewhere in the General Code. This department is aware of no special exceptions or exemptions in favor of levies of either of these types.

Respectfully,
 JOHN G. PRICE,
Attorney-General.