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effect of the amendment of Section 7204-1a in 112 Ohio Laws, pages 495, 496, was to deprive the Director of such authority and to place such authority in the county commissioners of the respective counties.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1752.

FORMS—TO BE USED FOR PROCEEDINGS UNDER HOUSE BILL NO. 67, 87TH GENERAL ASSEMBLY.

COLUMBUS, OHIO, February 24, 1928.

Hon. George F. Schlesinger, Director of Highways, Columbus Ohio.

DEAR SIR:—In your communication of December 28, 1927, you request that I give my opinion on numerous questions pertaining to certain Sections of House Bill No. 67, passed by the last General Assembly, and found in 112 O. L. page 430, and that this department prepare numerous forms to be used by your department in proceeding under various provisions of this act.

I am, at your request, enclosing two of the forms requested previous to rendering a formal opinion on all of the questions presented in said request.

On page 4 of your communication you refer to Section 1191, General Code, and to a resolution by the county commissioners proposing co-operation with the Director of Highways, and, likewise, you have orally requested that I submit to you a form of ordinance to be passed by the council of a municipality, when such council is proposing to co-operate with the Director of Highways in the elimination of a crossing at grade on the extension of a state highway located within such municipality, as provided in Section 1229-15, General Code. I have prepared these forms, which read as follows:

At a	meeting	of the	Board o	of (County	Commissioners	of
Count	y, Ohio, I	held at	its office	on		,192,	
presei	ited the f	ollowin	ng resolut	ion	and mo	ved its adoption	:

RESOLUTION

Proposing to cooperate with the Director of Highways of the	State
of Ohio in the elimination of a crossing at grade with the tracks of	the the
Company, on State Highway Number	;
said crossing being located at	
<u> </u>	
	:
County, Ohio, by separating the grades of the said high	nway
and the tracks of the said railroad company in such manner tha	t the
highway will pass over (or under) the tracks of the said railroad	com-
pany.	

WHEREAS, the above mentioned crossing is hazardous to the traffic proceeding over State Highway Number _____, due to the amount of traffic moving over said highway; and

WHEREAS, the Board of County Commissioners of
County, desires to cooperate with the Director of Highways of the State
of Ohio in the separation of grades at the aforesaid crossing.
NOW, THEREFORE, BE IT RESOLVED, That the Board of
County Commissioners of County, hereby proposes to
cooperate with the Director of Highways in separating the grades above
mentioned, as provided in Section 1191 of the General Code.
BE IT FURTHER RESOLVED, That the Board of County Com-
missioners of County does hereby agree to assume and
bear per cent of the cost of the separating of the grade, as
aforesaid, inclusive of engineering and other incidental expenses.
Seconded by Mr.
On roll call, the above resolution was adopted by the following vote:
MrAye
MrAye
MrAye
Accordingly the president of said board declared said resolution duly
adopted.
I hereby certify that the above is a true and correct copy of the reso-
lution passed by the Board of County Commissioners,
County, on, 192_, and that the same is recorded in the
Commissioners' Journal, Volume, Page
Clerk, Board of County Commissioners,
County, Ohio,
RESOLUTION NO
RESOLUTION NO
Resolution proposing to cooperate with the Director of Highways
in the elimination of a crossing at grade of the tracks of the
company on the extension of
State Highway Number, located within the corporate
limits of, Ohio, on a street locally
known as
WHEREAS, the tracks of therailroad
company now cross the extension of State Highway Number
within the corporate limits of, Ohio, at grade, on a street
locally known as
WHEREAS, it is desirable for the safety and convenience of the
public traveling over said grade crossing to separate the grades of the
said extension of State Highway Number and the tracks
of the said Company.
NOW, THEREFORE, BE IT RESOLVED by the Council of the city
(or village), of:
Section 1. That the Council of the city (or village) of,
State of Ohio, hereby proposes to cooperate with the Director of Highways
in the separation of grades at the above mentioned grade crossing, as
provided in Section 1229-15, General Code.
Section 2. That the council of the city (or village) does hereby
agree to assume and bear per cent of the cost of the separation of
grades, as above mentioned, inclusive of the cost of engineering, super-
vision and other incidental expenses.
VISION AND UNICL INCIDENTAL EXPENSES.

Section 3. That this resolution be and remain in fore the earliest period allowed by law. Passed							
President of Council							
Attest							
Clerk							
	te to Clerk: Please forward with this resolution certified copy of showing its passage and proof of publication of the same as I by law.						
G. F. Schlesinger,							
Director of Highwa	•						
Likewise, at your request, I am submitting herewith entries to be used by you in the matter of grade elimin as follows:							
JOURNAL	PAGE						
	, 1928.						
In the matter of the elimination of the grade crossing over the tracks of the							
Company, on State Highway	ENTRY						
No, at a point							
mitted in reference to the elimination of said grade crossing I am of the opinion that the project is reasonably necessary and expedient. I do, therefore, find, order and determine that the elimination of the above mentioned grade crossing is reasonably necessary and expedient and do further order the							
WITNESS my hand and seal thisday 1928.	of						
Director	of Highways						
ATTEST:	or ingliways						
Secretary							
JOURNALDA	TE						
IN THE MATTER OF THE ELIMINATION OF THE GRADE CROSSING OVER THE TRACKS OF THE COM-							
PANY ON STATE HIGHWAY NO.	ENTRY						
LOCATED AT A POINT							
INCOUNTY, OHIO.							
WHEREAS, State Highway No now contracks of the Company at a	point						
County Ohio and							

WHEREAS, the said State Highway and the tracks of the said _____Company are subjected to heavy highway and railway traffic.

It is, therefore, the opinion of the Director of Highways of the State of Ohio that it is desirable and necessary for the safety, security and convenience of the public traveling over said highway, to remove said crossing at grade and separate the grade of the said highway and the tracks of the said railroad in the following manner:

And further be and it is hereby found, determined and ordered that it is desirable for the reasons above mentioned to proceed under Sections 1229, et seq., of the General Code of Ohio, to separate the grades of the said highway and the said railroad as above mentioned.

And further be and it hereby is ordered that a hearing of the matter be held at the Department of Highways, in Columbus, Ohio, before me on ______, at ______, Eastern Standard Time.

(SEAL) Director of Highways, State of Ohio.

I certify that the above is a true and correct copy of an entry on the Journal of the Director of Highways of the State of Ohio on______ and the same is recorded in Volume _____, Page _____ of his official journal.

Secretary.
Respectfully,
EDWARD C. TURNER,
Attorney General.

1753.

GASOLINE AND BENZOL—DEALER MAY SELL IN TANK CAR LOTS FREE FROM TAX WHEN SAME IS PURCHASED BY DEALER FROM OHIO REFINERIES AND COMPOUNDED.

SYLLABUS:

A dealer by whom gasoline and benzol are purchased from Ohio refineries and compounded, may sell the same in tank car lots to dealers registered under the provisions of Section 5528, General Code, tax exempt under the provisions of Section 5526-4, General Code, and said dealers so purchasing said compounded motor vehicle fuel must report and pay the tax thereon.

COLUMBUS, OHIO, February 24, 1928

The Tax Commission of Ohio, Columbus, Ohio.

Gentlemen:—Receipt is hereby acknowledged of your recent communication which reads:

"We have been confronted with a matter on which we desire to have your opinion and facts concerning the same are as follows:

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