

of bonds a certificate of the resolution providing therefor shall be filed with the county auditor and that "thereafter the county auditor without further action by the tax levying authority of the subdivision shall include said annual levies in the appropriate annual budgets submitted by him to the budget commission as provided in Section 5649-3c, General Code."

I assume that in this instance the provision of the Constitution above referred to and the provisions of Section 5649-1b, supra, have been complied with and the duty of the county auditor with reference thereto has been fully performed and that by subsequent action of the County Board of Education the transfer of territory from the Brushcreek District to the Marshall District has been made. When this has been done and the indebtedness apportioned pursuant to the provisions of Section 4692, supra, no new or additional order of the Board of Education is necessary to authorize the levy of taxes for the payment of the bonds.

The duties of the county auditor are purely clerical and he should follow the provisions of Section 5649-3c, supra, and include annual levies for the redemption of these bonds in accordance with the order of the County Board of Education making the equitable division of the indebtedness of these two districts in the appropriate annual budget submitted by him to the budget commissioner.

The principles involved in the determination of the question which you have propounded have been considered by this department in a number of former opinions. I would particularly refer you to the Opinions of the Attorney General for 1915, Volume II, at page 1970, where will be found an opinion which covers practically the same questions which you have asked.

Respectfully,
EDWARD C. TURNER,
Attorney General.

191.

APPROVAL, BONDS OF BEACH CITY VILLAGE SCHOOL DISTRICT,
STARK COUNTY, OHIO—\$48,000.00.

COLUMBUS, OHIO, March 15, 1927.

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

192.

MOTOR VEHICLE FUEL TAX—BASIS OF DISTRIBUTION.

SYLLABUS:

There is no provision of law fixing a basis upon which any municipality may be paid its proportionate share of the motor vehicle fuel tax other than the provisions of Section 5537 of the General Code of Ohio, which provides that municipalities shall be paid their share of such tax in proportion to the total number of motor vehicles