1017.

APPROVAL, NOTES OF PERRY TOWNSHIP RURAL SCHOOL DISTRICT, GALLIA COUNTY, OHIO—\$2,400.00.

COLUMBUS, OHIO, July 6, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

1018.

APPROVAL, NOTES OF LITTLE HOCKING RURAL SCHOOL DISTRICT, WASHINGTON COUNTY, OHIO—\$175.00.

COLUMBUS, OHIO, July 6, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

1019.

APPROVAL, NOTES OF VIENNA TOWNSHIP RURAL SCHOOL DISTRICT, TRUMBULL COUNTY, OHIO—\$2,750.00.

COLUMBUS, OHIO, July 6, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

1020.

APPROVAL, PETITION TO AMEND SECTION 2 OF ARTICLE XII OF THE CONSTITUTION OF OHIO.

COLUMBUS, OHIO, July 6, 1933.

Mr. P. A. Howell, 212 Forest St., Sidney, Ohio.

DEAR SIR:—You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a measure to be referred and a summary of the same, under Section 4785-175, General Code.

It is proposed to amend Section 2 of Article XII of the Constitution of Ohio, which section shall read as follows:

"No property taxed according to value, shall be so taxed in excess of one percent of its true value in money for all state and local purposes, but laws may be passed authorizing additional taxes to be levied 1036 OPINIONS

outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by a charter of a municipal corporation. Land and improvements thereon shall be taxed by uniform rule according to value. All bonds outstanding on the first day of January, 1913 of the state of Ohio or of any city, village, hamlet, county or township in this state, or which have been issued in behalf of the public schools of Ohio and the means of instructions in connection therewith, which bonds were outstanding on the first day of January, 1913 and all bonds issued for the world war compensation fund, shall be exempt from taxation, and, without limiting the general power, subject to the provisions of Article 1 of this constitution, to determine the subjects and methods of taxation or exemptions therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law. Such amendment to go into effect January 1, 1934."

The summary of this amendment reads as follows:

"A proposition, by initiative petition to so amend Section 2 of Article XII of the Constitution of the State of Ohio, to provide that no property taxed according to value, shall be so taxed in excess of one percent of its true value in money for all state and local purposes.

This amendment would do nothing more than change the words one and one-half percent in Section 2 of Article XII to one percent.

Such amendment if adopted shall go into effect January 1, 1934."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed constitutional amendment and accordingly, submit for uses provided by law, the following certification:

"I, John W. Bricker, Attorney General of the State of Ohio, pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendment of Section 2 of Article XII of the Constitution of Ohio. JOHN W. BRICKER, Attorney General."

Respectfully,

JOHN W. BRICKER,

Attorney General.