

In the opinion found in 15 Ohio Decisions, page 187, in the construction of the Longworth act it was held that "a tax levy in addition to all other tax levies" was outside the Longworth limitation. It is believed, however, that the later case of *State vs Zangerle, supra*, overrules this case. It is, therefore, my opinion that a tax levy for the payment of judgments under section 5649-1c, G. C., is inside the ten mill limitation.

Coming now to your fourth question, section 5649-1c, G. C. provides that:

"Said tax levying authority shall place such amount in the annual tax levying ordinance, resolution or other measure for the full amount certified."

The use of the words "amount in the annual tax levying ordinance, resolution or other measure for the full amount certified" conveys the idea that the levy for the whole judgment must be placed on the duplicate. This is further strengthened by the fact that the legislature has not seen fit to permit the issuing of bonds or the funding of a judgment for a contractual obligation. To permit the placing of the levy for final judgments on the duplicate in instalments would be a funding of the judgment. This, it is believed, was not the intent of the legislature in the enactment of section 5649-1c, G. C.

It is therefore my opinion that a subdivision against which final judgments have been taken for contractual obligations must place the levy for such judgment on the duplicate in its entirety and may not divide the same into installments.

Respectfully,

C. C. CRABBE,

*Attorney-General.*

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2258.

APPROVAL, BONDS OF VILLAGE OF UPPER ARLINGTON, FRANKLIN COUNTY, \$12,000.00.

COLUMBUS, OHIO, March 4, 1925.

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

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2259.

APPROVAL, BONDS OF VILLAGE OF SHELBY, RICHLAND COUNTY, \$5,167.00.

COLUMBUS, OHIO, March 4, 1925.

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