

municipal corporation and it necessarily followed that such an ordinance was of a general nature. That is to say, the conclusion was reached in view of the fact that the bond portion of the ordinance required publication rather than that such publication was required as to the assessment portion. As to the assessment feature, the opinion has only this much to say:

“Other than to observe that there are considerations and statutory provisions touching this question, which neither my predecessor nor the court in the case above cited took into consideration in arriving at the conclusion that an assessment ordinance does not require publication, I do not feel that there is any necessary occasion for me to consider and determine this particular question, so far as the matter before me is concerned.”

While this language would indicate a doubt in the mind of the writer, it is specifically stated that the necessity for publishing an assessment ordinance is not considered.

I might add that since the 1918 opinion, Section 3914 of the General Code has been amended so that the reasoning therein relative to the necessity of publishing ordinances for bonds in anticipation of the collection of special assessments is no longer applicable. In 109 O. L., at page 336, the following sentence which you have quoted, was added to that section:

“Council ordinances and proceedings relating to the issuance of such bonds or notes shall not require publication.”

While there may perhaps be some doubt on the subject, I am of the opinion that an assessment ordinance, which in fact affects only a certain limited number of people to whom notice has been therefore specially given of the initiation of the improvement and of the filing of the assessments to be levied, is not an ordinance of a general nature or one providing for an improvement and consequently that no publication thereof is necessary.

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

525.

APPROVAL—FORMS FOR EASEMENTS AND RIGHTS OF WAY FOR  
PUBLIC ROAD AND HIGHWAY PURPOSES.

COLUMBUS, OHIO, May 23, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works,*  
*Columbus, Ohio.*

DEAR SIR:—I herewith formally transmit to your department forms for the purpose of conveying to the State of Ohio, easements and rights of way for public road and highway purposes. Carbon copies of the forms herewith enclosed which are designated as “R/W Form” 1, 2, 3, 4, 5, 6, and 7 were secured from this de-

partment by your Mr. G. E. Strauss, shortly after the submission of such forms for my approval.

I have made such changes in the forms submitted by you as I deemed essential, and have entirely rewritten the same; and it is deemed unnecessary specifically to indicate the changes made, which can be ascertained by a comparison of the forms submitted and the forms approved.

In accordance with your request I am also herewith transmitting a form of "Release of Part of Premises from Lien of Mortgage," designated "R/W Form 8, Mortgage Release."

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

526.

EFFECTIVE DATE OF SULLIVAN BILL PROVIDING FOR AN ADDITIONAL GASOLINE TAX.

SYLLABUS:

*In the event the Governor fails to take action thereon prior to such date, House Bill No. 206 will be a law from May 24, 1927, i. e., at 12:01 o'clock A. M. May 25, 1927.*

COLUMBUS, OHIO, May 24, 1927.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—This will acknowledge your communication of today as follows:

"Will you please advise this Commission when, in your opinion, House Bill No. 206 will become a law in the event the Governor allows the same to become a law without his signature?"

It is our understanding that House Bill No. 206 reached the office of the Governor on May 12, 1927."

House Bill 206 provides for the levy of an additional gasoline excise tax. Since it provides for a tax levy, it is not subject to the referendum. This is by reason of the specific provision of Section 1d of Article II of the Constitution of Ohio, as follows:

"Laws providing for tax levies, appropriations for the current expenses of the state government and state institutions, and emergency laws necessary for the immediate preservation of the public peace, health or safety, shall go into immediate effect. Such emergency laws upon a ye and nay vote must receive the vote of two-thirds of all the members elected to each branch of the general assembly, and the reasons for such necessity shall be set forth in one section of the law, which section shall be passed only upon a ye and nay vote, upon a separate roll call thereon. The laws mentioned in this section shall not be subject to the referendum."

Your query is as to the effective date of the bill, which was presented to the Governor on May 12, 1927, assuming that he allows it to become a law without his signature.