

"These persons do not receive a fixed and definite salary for services rendered during a fixed term * * * but receive a compensation to be determined by the services they render."

In view of the foregoing discussion, and especially the two cases cited by the former Attorney General, it is my view that boards of deputy state supervisors of elections and boards of deputy state supervisors and inspectors of elections do not come within the prohibition of Section 20, Article II, *supra*.

Whatever the method of remuneration of boards of elections under Section 4785-18, *supra*, be it compensation or salary, it cannot be considered an increase or decrease in "salary" as the present method of remuneration is compensation.

If deputy state supervisors who hold over after January 1, 1930, as members of boards of elections, by virtue of Section 4785-8, General Code, can not draw compensation, as provided in Section 4785-18, General Code, there would apparently exist no authority for them to draw any compensation whatsoever for their services, as Sections 4822, 4942, 4943 and 4990, General Code, under which they are now paid, cease to exist on December 31, 1929, through repeal by the General Assembly.

Specifically answering your question, therefore, I am of the opinion that members of boards of deputy supervisors and inspectors of elections who continue in office after January 1, 1930, under Section 4785-8, General Code, as members of the newly created boards of elections, must be compensated on the basis provided in Section 4785-18, General Code.

Respectfully,

GILBERT BETTMAN,

Attorney General.

1257.

BOARD OF EDUCATION—CONTRACTING FOR EXCLUSIVE RIGHT TO SCHOOL BUS WITHOUT BECOMING OWNER—REGISTERING SUCH VEHICLE WITHOUT CHARGE AUTHORIZED—EFFECT OF AMENDED SECTION 7600, GENERAL CODE, UPON DISTRIBUTION OF 2.65 MILLS TAX LEVY.

SYLLABUS:

1. A board of education lawfully may contract for the exclusive use of a school bus for a definite time without purchasing the bus and thus becoming the owner thereof.

2. For the purposes of registration of a motor vehicle as required by Sections 6290, *et seq.* of the General Code, a person who is entitled to the exclusive use of such vehicle for a period of greater than thirty consecutive days will be considered the owner thereof.

3. A motor vehicle owned by a board of education, or one which the board of education has the exclusive right to use for a period of greater than thirty consecutive days, and which is used for no other purpose than the transportation of school pupils may be registered as provided by Section 6295, General Code, without charge of any kind.

4. It cannot be said that the effect of the amendment of Section 7600, General Code, by the 88th General Assembly, is to make it discretionary with a county superintendent of schools or a county board of education as to the amount of the funds received from the 2.65 mills tax levy provided for by Section 7575, General Code, which may be distributed to each school district. Said amended section does, however, repose in a county board of education

a certain discretion in the formulation of a plan and schedule to be used as a basis in the distribution of said tax levy.

COLUMBUS, OHIO, December 4, 1929.

HON. ALFRED DONITHEN, *Prosecuting Attorney, Marion, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion, which reads as follows:

“The board of education of a certain centralized township school in this county has let for the sum of \$4,600.00, a contract for the transportation of its pupils to one man. The party to whom the contract was let entered into a separate contract with the school board, according to the terms and provisions of which he transferred by bill of sale, duly and regularly executed, filed and recorded, for a truck body chassis for the consideration of \$1.00, the board of education agreeing in said contract that if at any time the said driver is not employed to transport children to its schools that it would, upon the payment of the sum of \$1.00, execute and deliver a good and sufficient bill of sale in duplicate to the said driver, transferring and conveying said chassis back to the said driver, his heirs and assigns, so as to deliver to the said driver, his heirs and assigns, as good and sufficient title to said chassis as the said driver has conveyed to the said board of education. (Exact wording of contract).

According to the Clerk of said board, there was no consideration at all paid on this contract to the driver for the truck, nor was there any consideration paid to the driver at the time the bill of sale was executed. This is also verified by an inspection of the books by the department of public accounting. The driver has qualified under Section 7731-3 of the General Code.

There is no dispute but that the driver actually paid about \$900.00 for the truck and no dispute as to the fact that although a consideration of \$1.00 was mentioned in the contract and bill of sale, that the school board ever paid a cent to the driver for the truck. The original reason for this transfer seems to have been to comply with that portion of General Code 6295 wherein it is provided that publicly owned and operated motor vehicles used exclusively for public purposes shall be registered as provided in this chapter without charge of any kind. It is true that these busses have been used for nothing else except school purposes and during the vacation months have been stored in a garage upon the school property and are not used at all as long as school is not in session.

However, when the local board of education made their report to the county board and the county superintendent and to the auditor of this county, before the beginning of the present school year, the report alleged that the school board owned all of its trucks and bodies.

The Attorney General is no doubt familiar with what is known as the 2.65 mill school tax which is levied annually over the State of Ohio under the provisions of Section 7575 of the General Code and distributed in part by the provisions of Section 7600 of the General Code. According to the provisions of Section 7787 the personal service expense incurred in transporting pupils shall be computed as follows:

‘In case the district owns the vehicle of transportation and the means of locomotion, the entire compensation paid to the driver shall constitute such personal service expense. If the district owns the vehicle of transportation but not the means of locomotion, one-half the amount paid for transporting pupils; in case the district owns neither the vehicle nor the means of locomotion,

tion, one-third of the amount paid for transporting pupils shall constitute such expense to be paid out of the 2.65 mill levy.'

The county board contends that whereas there are various other districts in Marion County, some of which own only trucks, others of which own only bodies, and still other districts which own no part of the means of transportation, that the local school board first above referred to is taking an unfair advantage of the other districts, for the reason that they have the right to have the entire cost of transportation paid out of the 2.65 mill levy, and other boards must abide by the provision of Section 7787.

According to our County Auditor the more expense that anyone school board can have paid out of the 2.65 mill levy, the less the additional levy is upon the taxable property of that particular district.

From the above statement of facts the county board of Marion County, Ohio, respectfully ask an opinion of you on the following questions:

1. Has the school board and the driver the right to enter into such a contract as first above set out?

2. Can the school board at the end of the term of employment sell and transfer back to the driver, for the sum of \$1.00, equipment which will be manifestly worth far more than that amount, even though the board paid only \$1.00 for it in the beginning?

3. Is it necessary that trucks and bus bodies, used exclusively for the transportation of pupils to schools, obtain regular truck licenses, or can they, being used for a public purpose, be granted a license without charge, whether owned by a board of education or by an individual hired by that board to transport pupils? (In reference to the last question, would call your attention to 1920 O. A. G., Page 121).

4. Would the school district be entitled to have all the cost of transportation paid, as provided for in Section 7787 where said board of education holds only color of title under such a contract and bill of sale as first described in the statement of facts herein?

(It is not contended by anyone that the transfer from the driver to the board was in the nature of a gift.)

5. According to House Bill No. 256 passed by the recent legislature, is the distribution of the funds received under the 2.65 mill levy discretionary with the county superintendent and the county board of education, as to the amount to be distributed to each district?"

In a supplemental communication, I am advised that the person with whom the school board in question had contracted for the conveyance of the pupils of the district owned the buses to be used in such transportation. He executed a bill of sale purporting to convey at least one of these vehicles to the school board in accordance with Sections 6310-5, et seq. of the General Code. At the same time an agreement in writing was entered into between the school board and the said driver. A copy of this contract is as follows:

"This agreement made and concluded at Caledonia, Ohio, this 20th day of April, A. D. 1929, by and between the Board of Education of the Caledonia Village Schools of Caledonia, Ohio, party of the first part, and-----, of Caledonia, Ohio, party of the second part,

WITNESSETH; That whereas the said ----- has this day transferred by bill of sale executed in duplication one----- chassis, the description of the body being Truck Body Rebuilt, the engine or motor number being T1-66020 and the manufacturers number 1L-G-2-1-27 for the

consideration of \$1.00, the said Board of Education of the Caledonia Village Schools does hereby agree for itself and its successors in office, that if at any time the said _____ is not employed to transport children to said village schools, that it will, upon the payment of the sum of \$1.00 execute and deliver a good and sufficient bill of sale in duplicate to said _____, his heirs or assigns, transferring and conveying said Chevrolet chassis back to the said _____ his heirs or assigns, so as to deliver to said _____, his heirs or assigns as good and sufficient title to said Chevrolet chassis as the said _____ has conveyed to the said The Board of Education of the Caledonia Village Schools."

From your statement, it appears to be conceded by everyone concerned that this so-called bill of sale purporting to convey a motor bus to the board of education was an attempt to permit the use of the motor bus in the transportation of pupils without paying the motor vehicle license tax fixed by statute. Whether or not, at the time of entering into this arrangement, the parties realized that ownership of the vehicle by the board of education would have any effect on the distribution of the 2.65 mills tax levy provided for by Section 7575, General Code, among the school districts of the county school district to which this district belonged does not clearly appear. At any rate, some time later, when the board of education made its report, as provided by statute, it was reported that the board of education owned the vehicle of transportation and the means of locomotion used in the transportation of its pupils, thus causing the transportation here under consideration to become a controlling factor in the distribution of the said 2.65 mills tax levy.

The consideration for the purported sale of the motor bus to the board of education, as expressed in the so-called bill of sale, appears not only to be inadequate, but as shown by the books of the board, even this consideration was not paid.

It would serve no good purpose to enter upon a discussion in this opinion of the effect of agreements of sale made upon a consideration wholly inadequate, or the effect of the non-payment of a consideration expressed in a written agreement whether the agreement assumes to acknowledge receipt of the consideration or not. So far as the agreement here under consideration is concerned, it is sufficient to say that the circumstances and the terms of the contract itself, for that matter, clearly show a total lack of those elements which go to make up a proper and legal bill of sale transferring the title to a motor vehicle. We may safely say, I believe, that the so-called bill of sale, in so far as it attempted to convey title to the motor bus, is a nullity.

It appears from the terms of the agreement itself, that the parties did not intend thereby to create in the school district a complete and unencumbered title to the truck, such a title as could be conveyed to a third party. The fact that the agreement provided for a reconveyance to the person denominated the seller upon the happening of certain contingencies precluded the idea of the conveyance of a full and complete title to the truck in question. This agreement, it seems to me, only purported to convey the use of the vehicle during the time that the reputed seller under the contract continued to be employed by the school board to transport children to its schools, and that when such relationship ceased, the school board should reconvey to the said seller "as good and sufficient title to said chassis as the said driver has conveyed to the said board of education."

The primary rule in the construction of contracts is that there must be ascertained and effect given to, if possible, the mutual intention of the parties, so far as that may be done without contravention of legal principles. Greater regard is to be had to the clear intent of the parties than to any particular words which they may have used in the expression of their intent. The secret intent of the parties, however, if different from the expressed intention, will not prevail, as the law looks to what the parties said, as expressing their real intent.

As a general rule, in the absence of controlling extraneous circumstances, the intention of the parties to a contract is to be deduced from language employed, the question being not what existed in the minds of the parties, but what intention is expressed by the language used.

If a written contract made by a board of education is one which is within its power to make, and the formal requirements in making contracts of that nature are properly complied with, the contract will be enforced as the language used in the contract imports, in accordance with settled rules of construction.

In construing any contract, the meaning is determined from the language used. It must be construed, however, as a whole, and the intention of the parties to be collected from the entire instrument and not from detached portions, it being necessary to consider all of its parts in order to determine the meaning of any principal part, as well as of the whole. Where several instruments are made, as part of one transaction, they will be read together and each will be construed with reference to the other. *Smith vs. Turpin*, 20 O. S., 478; *White vs. Brocaw*, 14 O. S., 339. This is true, even though the instruments in terms, do not refer to each other and although they are executed at different times, as part of the same transaction. *Berry vs. Wisdom*, 3 O. S., 241.

If the so-called bill of sale here in question is of any effect at all as a contract, it, in my opinion, creates in the board of education the right of the seller to the exclusive use of the vehicle during the time the real owner of the vehicle is employed to drive it for the purpose of transporting the school pupils of the district, and nothing more. This apparently is the manner in which the contract has been carried out. The board of education apparently has had, since the execution of the so-called bill of sale, the sole and exclusive possession and use of the vehicle in question. You state in your letter:

“It is true that these busses have been used for nothing else except school purposes, and during the vacation months have been stored in a garage upon the school property, and are not used at all as long as school is in session.”

I assume, of course, for the purpose of this opinion, that at the time of the execution of the so-called bill of sale, the fiscal officer of the school district certified that the money was available for the purposes of the contract, as provided by Section 5625-33, of the General Code. If that was not done, it is not necessary to pursue the question further, as the contract would be wholly void. Assuming that the certificate spoken of in the said Section 5625-33, General Code, was properly made, it remains to determine whether for any other reason the contract is void.

The consideration for the contract, as stated therein, is nominal, and in fact was not paid at all. It is not necessary, for the purpose of this opinion to discuss or determine the effect of these facts, for the reason that the contract has already been at least partially performed, and no one is seeking to compel performance. The parties themselves do not complain of the inadequacy of the consideration, if in fact it may be said to be so inadequate as to have any effect on the validity of the agreement; nor is the person to whom the consideration moved complaining of its not having been paid. The situation is entirely different from where it is sought to enforce an executory agreement. The fact of the consideration being nominal and its not having been paid in this case is important only, if at all, as throwing light on the intention of the parties and the proper construction of the contract.

In so far as the contract effecting the perpetration of a fraud on the other districts in the same county school district by its apparent attempt to create in the school district wherein it operated a right to a greater proportion of the 2.65 mill school levy and thus rendering it void on that account, if it were to be construed as having that effect, is concerned, it will be seen that, when given the construction hereinbefore stated, no

fraud is perpetrated on the other school districts for the reason that merely the right to the exclusive use of the "vehicle of transportation and the means of locomotion" spoken of in Section 7787, aside from actual ownership of such vehicle and means of locomotion, is not a factor in the distribution of the fund in accordance with former Section 7600, General Code, as it existed at the time of the execution of the contract here under consideration.

There is some doubt whether the parties at the time of the execution of this agreement had in mind the effect the ownership of this vehicle by the board itself would have on the distribution of the funds arising from the 2.65 mill tax levy. If the execution of this so-called bill of sale was a deliberate attempt to circumvent the law relating to the distribution of taxes, to the advantage of the school district to whom the bill of sale was given, and that instrument were to be construed to give it that effect, it would clearly be illegal because of the fraud perpetrated on the other school districts in the same county school district, and in so far as it had the effect of influencing the distribution of these taxes, it would be of no avail. It is a primary rule of construction, however, that where one construction will make a contract legal and another will make it contrary to law, or public policy, the former construction will be adopted. *Lewis vs. Tipton*, 10 O. S., 88; *U. S. vs. Central Pac. Ry.*, 118 U. S., 235.

Another consideration that leads me to construe this contract as I do, is that it contains an agreement on the part of the board of education to reconvey to the reputed seller under the contract, such title as the board of education acquired thereby upon the happening of a certain contingency for and in consideration of one dollar. If the contract were to be construed as conveying the title to a motor vehicle to the board of education, the executory agreement contained therein obligating the board of education to reconvey in the manner stated therein is clearly such an agreement as is beyond the power of a board of education to make. If a board of education acquires title to a motor vehicle, the only authority to dispose of the motor vehicle is that contained in Section 4756, General Code, which provides in substance, that a board of education may dispose of personal property by sale thereof and if the property is of greater value than \$300.00 the sale must be conducted upon competitive bidding. This statute does not, in my opinion, empower a board, under any circumstances, no matter what may be the value of the property, to enter into a contract obligating itself to sell an article of personal property at some time in the future upon the happening of some contingency.

I am therefore of the opinion that the instrument purporting to be a bill of sale is not such a bill of sale as would transfer the title to the motor vehicle to the board of education. I am also of the opinion that the effect of this agreement is to transfer to the board of education the sole and exclusive use of the motor vehicle described therein during the life of the contemporaneous agreement entered into between the board of education and the person with whom the board contracted for the transportation of its pupils.

By thus importing to the so-called bill of sale the effect of creating in the board of education a right to the sole and exclusive use of the truck in question for a time, and not the ownership of the truck, as was claimed by the school board in its report, the proportion of the 2.65 mill tax levy to which the school district is entitled is not thereby affected. The statement of the board in its report, to the effect that it owned the truck, was wrong, and should have been disregarded in distributing the proceeds of said tax levy, in accordance with the provisions of Section 7600, General Code.

The right to the sole and exclusive use of the truck by the board of education, did, however, have some effect on whether or not the motor vehicle license tax provided for by Section 6292, General Code, must be paid before the truck could be operated on the highways of the State.

The motor vehicle license tax law, contained in Sections 6290, et seq. of the General Code, provides for annual registration of all motor vehicles, and provides in Section

6291, General Code, that an annual license tax shall be levied upon the operation of all motor vehicles on the public roads or highways of the State. Section 6292, General Code, provides that each *owner* of a motor vehicle shall, at the time of the annual registration, pay the tax therein provided for. Section 6295, General Code, provides however:

“Publicly owned and operated motor vehicles used exclusively for public purposes shall be registered as provided in this chapter, without charge of any kind;”

“Owner” as used in the motor vehicle license tax law, is defined in paragraph 12 of Section 6290 of the General Code, as follows:

“ ‘Owner’ includes any person, firm or corporation other than a manufacturer or dealer having title to a motor vehicle or the exclusive right to the use thereof for a period of greater than thirty consecutive days.”

In accordance with the terms of the so-called bill of sale here under consideration, as I interpret that instrument, the board of education has the exclusive right to the use of the truck in question for a period of greater than thirty consecutive days, and it is a publicly operated motor vehicle used exclusively for public purposes, that is for the transportation of school pupils. It would therefore follow that it should be registered in accordance with the terms of Section 6295, General Code, without charge. The application for registration should be made by a member of the board of education, or by someone designated by the board to make the application. A contractor who contracts with the board to furnish transportation, and who owns the truck and has a right to the use of the truck so that he may, if he wishes, use it for other purposes than transporting pupils, is required to pay the regular registration fee or motor vehicle license tax the same as a private individual, even though he may not use the truck for any other purpose than transporting pupils, but under the circumstances here, where the truck is not used for any other purpose than for transporting pupils and the board of education has under its contract with the owner the sole and exclusive right to the use of the truck, I am of the opinion that the truck may be registered without the payment of the regular tax.

In an opinion rendered by this office on December 22, 1927, Opinions of the Attorney General for 1927, page 2579, it was held:

“Where postoffice department has the exclusive right to the use of a motor vehicle for a period of greater than thirty consecutive days, the United States government may be considered the owner of such motor vehicle and entitled to the registration thereof without charge upon the application of any officer, department or agent of the federal government.”

Your fifth question involves the construction of Section 7600 of the General Code, as that section was amended by the Eighty-eighth General Assembly. (113 O. L., 292.) This involves the consideration of several other sections of the Code. Section 7575, General Code, provides in part, as follows:

“For the purpose of affording the advantages of a free education to all youth of the state, there shall be levied annually a tax of two and sixty-five hundredths mills, the proceeds of which shall be retained in the several counties for the support of the schools therein. * * *”

Section 7600, General Code, prior to its amendment by the Eighty-eighth General Assembly, read in part as follows:

“After each semi-settlement with the county treasurer, each county auditor shall immediately apportion school funds for his county. Each city school district and each exempted village school district shall receive the full amount of the proceeds of the levy of two and sixty-five hundredths mills provided in Section 7575, General Code, in the given school district. The proceeds of such levy upon property in the territory of the county outside of city and exempted village school districts shall be apportioned to each school district and part of district within the county outside of city and exempted village school districts on the basis of the number of teachers and other educational employees employed therein, and the expense of transporting pupils as shown by the reports required by law. * * *

The annual distribution attributed to expense of transportation of pupils shall be fifty per centum of the personal service expense incurred in such transportation. * * *

Section 7787 of the General Code, reads in part as follows:

“The board of education of each district shall make a report to the county auditor, on or before the first day of August in each year, containing a statement of * * * the personal service expense incurred in transporting pupils, and such other items as the superintendent of public instruction requires.

The personal service expense incurred in transporting pupils shall be computed as follows:

In case the district owns the vehicle of transportation and the means of locomotion, the entire compensation paid to the driver shall constitute such personal service expense attributable to such driver.

In case the district owns neither the vehicle nor the means of locomotion, one-third the amount paid for transporting pupils shall constitute such expense. * * *”

Section 7600, General Code, as amended by the Eighty-eighth General Assembly, reads in part, as follows:

“After each semi-annual settlement with the county treasurer each county auditor shall immediately apportion school funds for his county. Each city school district and each exempted village school district shall receive the full amount of the proceeds of the levy of two and sixty-five hundredths mills provided in Section 7575, General Code, in the given school district. The proceeds of such levy upon property in the territory of the county outside of city and exempted village school districts shall be placed in the ‘county board of education fund’ and shall be known as a ‘county educational equalization fund.’

On or before the first day of April of each year, the county board of education shall make a survey of the county school district to determine the number of teachers and other educational employes, and the number of transportation routes necessary to maintain the schools of the county school district. After a public hearing, the county board of education shall certify to the board of education of each school district of the county school district the basis upon which they are determined and the approximate amounts which the several districts may expect to receive for teachers’ salaries, the salaries of other educational employes and for transportation.

The proceeds of the county educational equalization fund shall be apportioned by the county board of education to each school district and part

of district within the county outside of city and exempted village school districts on the basis of * * * the number of teachers and other educational employes employed therein, and the expense of transporting pupils as * * * determined by the above educational survey, and the balance according to the ratio which the aggregate days of attendance of pupils in such districts, respectively, bears to the aggregate days of attendance of pupils in the entire county outside of exempted village and city school districts.

* * *

The annual distribution attributed to expense of transportation of pupils shall be * * * in accordance with a schedule to be determined by the county board of education.

No school district shall be entitled to receive any portion of the said funds in any year until the reports of numbers, salaries and qualifications of teachers employed and aggregate days of attendance and expense of transportation of pupils have been made as required by law. * * *

* * *''

One effect of the amendment to Section 7600, General Code, is to render inconsequential the "personal service expense" incurred in transporting pupils spoken of in Section 7600, General Code, in so far as it has anything to do with the distribution of the 2.65 mill tax levy.

This amended section places in the county board of education a certain discretion with reference to the formulation of a schedule upon which to base the annual distribution of that portion of the tax which is attributed to expense of transportation.

However, the expense of transportation of pupils in any district must be considered as a factor in the distribution of the taxes. You will note that the statute provides that the proceeds of this tax shall be apportioned by the county board of education to each school district and part of the district within the county outside the city and exempted school district on the basis of the number of teachers and other educational employes, *the expense of transporting pupils*, as determined by the educational survey which the board must make and the balance according to the aggregate days of attendance of pupils in such districts.

The schedule to be determined by the county board of education upon which to base that portion of the annual distribution of the tax attributed to expense of transportation must be such as to have uniform operation over the county district, and not based on arbitrary or whimsical considerations. The statute does not assume to definitely formulate a schedule and does not direct how the schedule shall be determined. That is left, to a great extent, to the discretion of the county board of education, which discretion, of course, must not be abused. It does provide, however, that all the proceeds of this levy which are collected outside of city and exempted village school districts in a county school district shall be distributed among those districts from which it is collected, and that three different and distinct things shall be the basis on which the distribution shall be made, one of which is the expense of transporting pupils, as determined by the above educational survey."

It therefore cannot be said that it is discretionary with the county board of education as to the amount to be distributed to each district, but the determination of the plan or schedule by which the amount to be distributed is to some extent, within that discretion.

I am of the opinion, therefore, in specific answer to your questions:

First, the school board and the driver had a right to enter into the contract referred to. The legal effect of this contract, however, is merely to give to the board of

education during the life of the contract the right to the exclusive use of the vehicle in question.

Second, the school board may lawfully, at the end of the term of employment of the school bus driver, transfer to him all such right and title to the school bus as the said driver had previously conveyed to said board of education.

Third, a motor vehicle owned by a board of education, or one which the board of education has the exclusive right to use for a period of greater than thirty consecutive days, and which is used for no other purpose than the transportation of school pupils may be registered as provided by Section 6295, General Code, without charge of any kind. A motor vehicle owned by a person who contracts with the board of education to transport its pupils and to furnish a conveyance for that purpose must be registered by said contractor and the motor vehicle license tax provided for by Section 6292, General Code, must be paid therefor, even though the motor vehicle is not used for any other purpose than the transportation of said school pupils.

Fourth, the legal effect of the so-called bill of sale is such as to have no bearing on the proportionate share of the 2.65 mills tax levy provided for in Section 7575, General Code, to which the school district in question was entitled.

Fifth, it cannot be said that the effect of the amendment of Section 7600, General Code, by the Eighty-eighth General Assembly, is to make it discretionary with a county superintendent of schools or a county board of education as to the amount of the funds received under the 2.65 mills tax levy provided for by Section 7575, General Code, which may be distributed to each school district. Said section does, however, repose in the county board of education a certain discretion in the formulation of a plan and schedule to be used as a basis in the distribution of said tax levy.

Respectfully,

GILBERT BETTMAN,

Attorney General.

1258.

APPROVAL, BONDS OF BELMONT VILLAGE SCHOOL DISTRICT,
BELMONT COUNTY—\$15,000.00.

COLUMBUS, OHIO, December 4, 1929.

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

1259.

APPROVAL, BONDS OF NORTH OLMSTED VILLAGE, CUYAHOGA COUNTY
—\$36,186.50.

COLUMBUS, OHIO, December 4, 1929.

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