

475.

TAFT BILL—APPROVAL OF SYNOPSIS OF HOUSE BILL NO. 20,  
FOR REFERENDUM.

COLUMBUS, OHIO, June 20, 1923.

MR. JOHN E. MCCREHEN, *President, Ohio Association of Real Estate Boards, Columbus, Ohio.*

DEAR SIR:—You have submitted to me under date of June 13, 1923, for my certificate under section 5175-29e a synopsis to be embodied in a referendum petition, said synopsis being in the words and figures as follows:

## "SYNOPSIS.

House Bill No. 20, Mr. Taft, passed by the General Assembly March 30, 1923, vetoed by the Governor April 18, 1923, passed notwithstanding the objections of the Governor, April 28, 1923, filed in the office of the Secretary of State April 30, 1923. This act revises and codifies the laws relating to the levy of taxes and to the issue of bonds by the taxing subdivisions and amends and repeals various sections of the General Code, and enacts new and supplemental sections; the act requires the authorities of the various taxing subdivisions, including charter municipalities, to prepare and submit to the county auditor annual itemized budgets of amounts necessary for governmental expenses and for payment of interest and principal of its bonds; repeals section 7639 providing tax limit of  $1\frac{1}{2}$  mills for library purposes in school districts which have established public libraries; provides that proceeds of levies for such libraries be paid to the board of library trustees instead of to the board of education of such district; combines the five-tenths mill and five-hundredths mill levies for municipal universities as provided by section 7908, General Code; creates a budget commission consisting of auditor, prosecuting attorney and treasurer, but provides that the voters of any county may vote to elect the budget commission at large; provides method of election and provides for four-year term; no person who holds, or has held for two years previous, any governmental position in county, municipality, township, school district, or as member of board of library trustees, shall be eligible; the budget commission is empowered to examine the budgets of the authorities of the taxing subdivisions; they shall consider anticipated revenues derived from sources other than taxation; provides for the specific order in which budget items shall be allowed. Subject to these provisions, the commission may revise and reduce any or all items of the budget, except interest and sinking fund charges; may not reduce levy for city below four mills if township levy is operative, or below five mills if township levy is not operative; may not reduce school levy below five mills; may not reduce county levy below two mills. Power to levy for these budgets is transferred from the various taxing authorities to the budget commission; provides a limit on the total tax levy within municipalities of seventeen mills, exclusive of levies for interest and sinking fund on bonds hereafter issued, or on bonds whose levies are now outside the fifteen mill limitation; corresponding limit for territory outside of municipalities is fourteen mills; public library bond levies are outside these limitations; budget commission has full power to investigate all taxing subdivisions; shall

fix maximum which may be appropriated from any and all sources for the several purposes enumerated in the budget; two and sixty-five hundredths mill levy for school purposes retained as in present law, but within the limitations; separate funds in budget cannot be transferred by order of court or otherwise. If a general reappraisal is had the limitations shall be calculated as if the new duplicate were one hundred and ten per cent of the old duplicate; provides that if such amount is less than eighty-five per cent of the new duplicate, then the limitations shall be calculated on eighty-five per cent of the new duplicate, and if such amount is more, the actual duplicate shall be used. In every other year after appraisal the limitations shall be calculated as if the duplicate were equal to the same percentage of the actual duplicate for the current year as the amount used as a basis of calculation the first year after reappraisal was of the actual duplicate for said first year after reappraisal. Additional levies for a definite number of mills and for definite purposes may be authorized for a period of not more than four years in any taxing subdivision by a majority vote of those voting on the question at a November election, except that such levies for bond issues may continue during the life of the bonds; tax limitations herein specified may be extended by a definite number of mills in any subdivision for a period of from five to ten years by a sixty per cent vote of the electors voting on the question at a November election; county commissioners are authorized to purchase additional land for public institutions; codifies the law relating to bond issues of county and township; defines net indebtedness and limits such indebtedness for county as follows: Three per cent on first twenty-five million, two and one-half per cent on second twenty-five million, one and one-half per cent on third twenty-five million, and one per cent on the balance; requires vote of the people for issuance of bonds in excess of certain fractions of the total issues allowed; question must be submitted at November election and receive sixty per cent vote of those voting on the question; provides manner of submitting all bond issues, abolishing special elections and requiring sixty per cent affirmative vote of the electors voting thereon at a November election to authorize issue; requires fireproof vaults in construction of court house; provides that any city supporting poor at its own expense shall not be taxed for the erection, repair or improvement of county infirmaries; municipal, township or county forests may be acquired by a majority vote of the people; authorizes townships to issue bonds for their share of inter-county and main market roads; limits net indebtedness of township on such bonds to one and one-half per cent of duplicate; commissioners and trustees shall include their share of cost of construction and repair of roads in the budget. In case of donations for establishment or maintenance of public libraries in several school districts jointly the building may be located in either district; county's share of construction and maintenance of joint tuberculosis hospital shall be included in county budget; county auditor shall compare appropriations by authorities of the taxing subdivisions with amounts authorized by the budget commission; appropriations in excess of such amounts are void until revised to amounts so allowed; provides for the amending of appropriation ordinances and the lapsing of appropriations; provides for advance payments of tax moneys in advance of semi-annual settlements and changes the date of delivery of the county auditor's duplicate to the county treasurer from October 1 to December 1."

I, C. C. Crabbe, Attorney General of the State of Ohio, do hereby certify that the foregoing synopsis is a truthful statement regarding the contents and purposes of said House Bill No. 20.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

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476.

APPROVAL, BONDS OF BAINBRIDGE VILLAGE SCHOOL DISTRICT,  
ROSS COUNTY, \$51,875.00, TO IMPROVE SCHOOL BUILDINGS.

COLUMBUS, OHIO, June 20, 1923.

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

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477.

APPROVAL, BONDS OF WALNUT TOWNSHIP RURAL SCHOOL DISTRICT,  
FAIRFIELD COUNTY, \$20,000.00, TO ENLARGE AND IMPROVE SCHOOL BUILDING.

COLUMBUS, OHIO, June 20, 1923.

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

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478.

APPROVAL, BONDS OF ATHENS COUNTY, \$150,000.00, TO IMPROVE  
I. C. H. NO. 159, SECTION M-1.

COLUMBUS, OHIO, June 21, 1923.

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