

2837.

TAX LEVY—AUDITOR SHOULD MAKE LEVY WHERE TOWNSHIP OR MUNICIPALITY FAILS TO MAKE PROVISION FOR BOARD OF HEALTH.

*SYLLABUS:*

*Where a township or municipality fails to make a levy for health purposes and the levy asked for, for the general fund is not sufficient to care for the apportionment of the estimate allowed the general health district by the budget commission then the county auditor should make a levy sufficient to care for such apportionment.*

COLUMBUS, OHIO, October 6, 1925.

HON. GEORGE H. BLECKER, *Prosecuting Attorney, Mansfield, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows:

“The general health district of Richland county consists of eighteen townships and five villages. The board of health of the general health district for our county filed their budget with the auditor setting forth the amounts needed for the year 1926. The total amount requested by the board was above \$15,000.00.

“The budget commissioners of the county on an examination of the budget submitted by the different townships and municipalities of the general health district discovered that only two of the political sub-divisions had made any provision in their budget for the expenses of the board of health; also, that a number of the political sub-divisions had asked for no appropriation for their general fund; a large percentage of them asking for a very small amount for their general fund.

“Heretofore, the auditor has retained out of the general fund of each township and village the proportionate amount as fixed by the budget commissioners. However, if the budget commissioners this year should allow the board of health any amount commensurate with their needs it would be impossible to realize it by taking it from the general funds of the different political sub-divisions for the reason as above stated.

“If the budget commission should make an allowance to the board of health for a sum which they would deem proper would the county auditor have the right to place the proportionate amount due from each of the political sub-divisions on the duplicate for collections?

“A part of section 1261-40 G. C. is as follows:

“The aggregate amount as fixed by the budget commissioners shall be apportioned by the county auditor among the townships and municipalities composing the health district on the basis of taxable valuations in such townships and municipalities.”

“If in your opinion the county auditor would not have the right to place the amount on the duplicate as fixed by the budget commissioners for the board of health, can you suggest a method by which the necessary funds could be provided for the board of health for the year 1926?”

Section 1261-40 of the General Code, relating to the annual estimate for current expenses of general health districts provides as follows:

“The board of health of a general health district shall annually, on or be-

fore the first Monday of April, estimate in itemized form the amounts needed for the current expenses of such districts for the fiscal year beginning on the first day of January next ensuing. Such estimate shall be certified to the county auditor and by him submitted to the budget commissioners which may reduce any item or items in such estimate, but may not increase any item or the aggregate of all items. The aggregate amount as fixed by the budget commissioners shall be apportioned by the county auditor among the townships and municipalities composing the health district on the basis of taxable valuations in such townships and municipalities.

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“The county auditor, when making his semi-annual apportionment of funds shall retain at each semi-annual apportionment one-half the amount so apportioned to each township and municipality.”

Section 5649-3c of the General Code in part provides :

“The auditor shall lay before the budget commissioners the annual budgets submitted to him by the boards and officers named in section 5649-3a of this act, together with an estimate to be prepared by the auditor of the amount of money to be raised for state purposes in each taxing district in the county, and such other information as the budget commissioners may request, or the tax commission of Ohio may prescribe. The budget commissioners shall examine such budgets and estimates prepared by the county auditor, and ascertain the total amount proposed to be raised in each taxing district for state, county, township, city, village, school district, or other taxing district purposes.

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“When the budget commissioners have completed their work they shall certify their action to the county auditor, who shall ascertain the rate of taxes necessary to be levied upon the taxable property therein of such county, and of each township, city, village, school district, or other taxing district, returned on the grand duplicate, and place it on the tax list of the county.”

Section 5649-3c of the General Code, provides for all the budgets and estimates prepared by the various officers named under section 5649-3a of the General Code, and the county auditor to be submitted to the budget commission. The last paragraph of such section provides that when the budget commissioners have completed their work they shall certify their action to the county auditor who ascertains the rate of taxes necessary in each political sub-division within the county and places such rate on the tax list. The estimate prepared by the district board of health is submitted to the county auditor and by him transmitted to the budget commission for their action thereon. If authority is not granted by the latter part of section 5649-3c of the General Code, the various sub-divisions comprising the general health district could prevent the various laws relating to health from being put into operation by reason of a lack of funds sufficient to carry out the purposes of the chapter relating to the health law.

It will also be noted that section 1261-40 of the General Code, provides as follows :

“The county auditor when making his semi-annual apportionment of fund shall retain at each such semi-annual apportionment one-half of the amount so apportioned to each township and municipality.”

If there is no levy for health purposes and not sufficient levy asked for for their general fund to take care of the apportionment, which would naturally be theirs by reason of the allowance of the estimate by the budget commission, there would be no method whereby the county auditor could retain the amount so apportioned to each township and municipality.

It is therefore my opinion that where a township or municipality fails to make a levy for health purposes and the levy asked for for the general fund is not sufficient to care for the apportionment of the estimate allowed the general health district by the budget commission then the county auditor should make a levy sufficient to care for such apportionment.

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

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2838.

VOTER—INFORMATION AN APPLICANT FOR REGISTRATION IS REQUIRED TO FURNISH REGISTRATION BOARD DISCUSSED.

*SYLLABUS:*

*Under the provisions of section 4906 G. C., an applicant for registration when requested by the registration board is required to furnish the board with information as to the period of years and months of his residence in the state, county and the precinct in which he resides.*

*An applicant is also required to furnish the board with information whether or not he or she is twenty-one years of age or more; if of the age of twenty-one years or more, the word "yes" being used in the column provided therefor, and if not at the time twenty-one years of age, the word "no" to be used in the column provided therefor.*

COLUMBUS, OHIO, October 6, 1925.

HON. THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—This will acknowledge your recent communication requesting my opinion as follows:

"We have had a request from the board of deputy state supervisors and inspectors of elections of Franklin county regarding the form of registration to be followed under section 4906 G. C.

"In the column as to 'term of residence' must the period of years and months of residence in the state, county and precinct be stated or will it be a compliance with said section if the elector states that he has lived in the state, county and precinct the length of time necessary to qualify him as an elector under sections 4861, 4862 and 4863, namely, one year or more in the state, thirty days or more in the county, and twenty days or more in the precinct?"

"This information is desired in order that instructions may be issued if possible which will save considerable annoyance both to registering boards and the electors."