

5710.

APPROVAL—FINDINGS RELATIVE TO RENTAL REDUCTIONS ON M. & E. CANAL LAND LEASES—LOUISE ERNST, CITY OF PIQUA.

COLUMBUS, OHIO, June 15, 1936.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: This is to acknowledge the receipt of your communication under date of June 9, 1936, with which you enclose for my examination and approval certain findings made by you as Superintendent of Public Works continuing, during the year from November 1, 1935, to November 1, 1936, the reduced rentals on two certain Miami and Erie Canal land leases, the rentals upon which were reduced by your predecessor in the office of Superintendent of Public Works, with the approval of the Governor and the Attorney General, for the year prior to that covered and affected by your finding.

The leases here in question, designated with respect to the serial numbers thereof, the names of the lessees and the respective amounts of the reduced rentals payable upon these leases for the year from November 1, 1935, to November 1, 1936, are:

<i>Number</i>	<i>Name</i>	<i>Amount of Reduced Rental</i>
M. & E. 402	Louise Ernst	\$90.00
M. & E. 196	City of Piqua.....	1608.53

The annual rental provided for in each of the leases above referred to was reduced by your predecessor in office, with the approval of the Governor and the Attorney General, under House Bill No. 467, enacted by the 90th General Assembly under date of June 30, 1933, 115 O. L., 512. The findings made by you continuing in effect such reduced rental as to each of these leases for the subsequent year above noted, are under the authority of section 2 of said act (Sec. 478-2, G. C.), which provides that after an adjustment of the current annual rental upon a canal land lease has been made by the Superintendent of Public Works and a reduction in the amount of such rental has been thereby effected, such officer shall thereafter notify the lessee of his intention either to continue for another year such reduced rental which has been determined and fixed by the Superintendent for the preceding year, or of his intention to restore all or a part of such reduction of rental. This section further provides that a statement of such finding shall be presented to the Governor and the Attorney General for their approval, advising them as

to the amount of rental to be collected from each of such leases, and that, when so approved, a duplicate copy thereof shall be filed with the Treasurer of State and rental bills for the ensuing year shall be rendered accordingly.

Assuming, as I must, that the annual rentals which under your findings are to be paid upon these respective leases for the current year, November 1, 1935, to November 1, 1936, are the reduced amounts of the current rentals on these leases fixed by the Superintendent of Public Works for the preceding year, these findings are approved by me, as is evidenced by my approval endorsed thereon and upon the copies thereof, all of which are herewith enclosed.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5711.

ELECTION LAW—TAX TO BE LEVIED OUTSIDE TEN MILL
LIMITATION BY VOTE OF PEOPLE—LIMITATION OF
TAX FOR TWO-YEAR PERIOD.

SYLLABUS:

1. *There is no authority for the submission to the electors of a subdivision at a primary or special election of the question of levying a tax outside the ten mill limitation for any of the purposes mentioned in Section 5625-15, General Code, for a longer period than two years.*

2. *Where the taxing authority of a subdivision passed a resolution providing for the submission of such question to the electors thereof at the primary election for a period of three years, the election held upon the question of levying such tax is illegal.*

COLUMBUS, OHIO, June 16, 1936.

HON. E. DUDLEY HARRIS, *Prosecuting Attorney, Waverly, Ohio.*

DEAR SIR: I acknowledge receipt of your communication which reads as follows:

“Would you please render an opinion at your earliest convenience upon the following questions?”

Statement of Facts:

The Board of County Commissioners of Pike County, Ohio, passed the enclosed resolution. This resolution was certified and