

are in conformity with Section 471, General Code, under the authority of which this lease is executed, and with other statutory enactments relating to leases of this kind.

I am accordingly approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,
Attorney General

1915.

INITIATIVE PETITION—PROPOSAL TO AMEND ARTICLE XII, SECTION 2, CONSTITUTION—TAXES AND TAXATION—HEADS OF FAMILIES—PROPERTY OWNED AND OCCUPIED HAVING VALUE LESS THAN \$5,000.00.

COLUMBUS, OHIO, February 14, 1938.

MR. JOHN T. FARRELL, 34 *South Princeton Ave., Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a proposed constitutional amendment and a summary of the same under Section 4785-175, General Code. It is proposed to amend Section 2 of Article XII of the Constitution to read as follows:

“No property, taxed according to value, shall be so taxed in excess of one per cent of its true value in money for all state and local purposes, but laws may be passed authorizing additional taxes to be levied outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation. Land and improvements thereon shall be taxed by uniform rule according to value. All bonds outstanding on the first day of January, 1913, of the State of Ohio or of any city, village, hamlet, county or township in this state, or which have been issued in behalf of the public schools of Ohio and the means of instruction in connection therewith, which bonds were outstanding on the first day of January, 1913, and all bonds issued for the world war compen-

sation fund, and the first five thousand dollars of the assessed value in every homestead, urban and rural, including land and building, owned and occupied by heads of families, shall be exempt from taxation; and without limiting the general power, subject to the provisions of Article I of this constitution, to determine the subjects and methods of taxation or exemptions therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law."

A summary of this amendment reads as follows:

"The amendment proposed by this petition prohibits the levying of taxes on properties owned and occupied by heads of families, having a value of five thousand dollars (\$5,000) or less."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed constitutional amendment and accordingly submit for uses provided by law the following certification:

"Without passing upon the advisability of the adoption of the proposed constitutional amendment, but pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed constitutional amendment. HERBERT S. DUFFY, Attorney General."

Respectfully,

HERBERT S. DUFFY,
Attorney General