

the state This mortgage has been released by proper instrument (see page 31 of abstract) as to a part of the whole tract; and while the description set forth in said release does not follow in terms the description set out in the proposed deed to the state, I am informed by Mr. Booton of your department, that the description in the release does in fact cover the tract described in the proposed deed to the state

It also appears (see page 22 of abstract) that the Buckeye Pipe and Line Company under date January 8, 1919, acquired the right to lay, maintain, operate and remove pipe lines through lands embraced in the whole tract which was afterwards acquired by Messrs Romer and Winkeljohan. I am unable to determine from the abstract just where these pipe lines have actually been laid, or whether the right to lay additional pipe lines includes the tract that is being conveyed to the state.

It further appears that certain oil leases have been given (see pp 20 and 24 of abstract) as to part of the lands included in the whole tract. I am unable to determine without information outside of the records as to whether all of these oil leases have expired.

The abstract submitted does not contain a statement as to taxes and assessments; but I note that the deed submitted is one of general warranty and that the grantors have made no exception from the warranty as to taxes or assessments that may constitute a lien on the premises proposed to be conveyed, for which reason said grantors will be liable on their warranty for the payment of any taxes or assessments constituting a lien. as of the date of the proposed deed, on the premises therein described

Respectfully,

JOHN G PRICE,

Attorney-General

1365

APPROVAL, FORM OF RESOLUTION AND NOTICE OF ELECTION FOR
LEVYING ADDITIONAL TAXES IN ACCORDANCE WITH SECTIONS
5649-5 AND 5649-5a G C.

COLUMBUS, OHIO, June 25, 1920

HON VERNON M RIEGEL, *Superintendent of Public Instruction, Columbus, Ohio*

DEAR SIR—I have your letter of recent date requesting this department to prepare a form of resolution and notice of election for submitting to the electors of a school district the proposition of levying additional taxes in accordance with the provisions of section 5649-5 and 5649-5a of the General Code.

I am also in receipt from another source of a request for a form of resolution for the use of county commissioners, township trustees, municipal councils and boards of education in submitting the question authorized to be submitted by house bill 713. I take the liberty of incorporating such a form in this opinion, believing that it may be of service to the boards of education of the state

(1) Form of resolution under section 5649-5 of the General Code, school purposes.

Be it resolved by the board of education of the _____ school district.

It is hereby declared by the board of education of the _____ school district that the amount of taxes that may be raised in the said school district by the levy of taxes for school purposes at the maximum rate authorized by sections 5649-2 and 5649-3 of the General Code will be insufficient, and it is therefore

RESOLVED, that it is expedient to levy taxes at a rate in excess of such rate, to wit, at the rate of _____ mills (here insert the number of mills

desired to be levied) for and during ----- (not exceeding five) years, on the general property duplicate of said school district, for any and all purposes for which taxes may be lawfully levied therein for school purposes.

BE IT FURTHER RESOLVED that a copy of this resolution shall be certified by the clerk of the board of education to the deputy state supervisors (and inspectors) of ----- (here insert the county or counties in which any part of the district is located) count-----; (and that the proposition to authorize said additional taxes shall be submitted at the primary election to be held on Tuesday, the ninth day of August, 1920. This last clause need be added only when the proposition is to be submitted at the primary election 1920)

(2) Notice of election under section 5649-5a of the General Code:

Notice is hereby given that a proposition to levy additional taxes for school purposes for and during the period of -----years, at a rate not exceeding-----mills in addition to the maximum rate authorized by law, will be submitted to the electors of the-----school district at an election to be held on-----, the-----day of -----, 19---- at the usual polling places in said district, between the hours of 5:30 o'clock forenoon and 5:30 o'clock afternoon.

Clerk of the Board of education of the
-----School District.

Board of deputy state supervisors (and
inspectors) of-----
county

By-----
Chairman.

Clerk.

(This notice must be inserted in one or more newspapers printed in the taxing district once a week for four consecutive weeks. If no newspaper is printed in the district, the notice must be posted in a conspicuous place in the district and published once a week for four consecutive weeks in a newspaper of general circulation in the district. The section (5649-5a) is ambiguous, in that it requires twenty days' notice and permits the election to be held twenty days after the adoption of the resolution. The only safe course is to adopt the resolution in time so that the four weeks publication can be made. If the proposition is submitted at the primary election the first publication should not run later than July 13th. Accordingly, the resolution should be passed within the next two weeks.

The section is also ambiguous with respect to who shall give the notice of election. The above form complies with all the laws which could possibly apply by having the notice signed by the clerk of the board of education and the deputy state supervisors of elections.)

(3) Form of resolution under house bill No. 713:

WHEREAS, the----- (county,----- township, municipal corporation or school district) of----- Ohio on January 20, 1920, had a bonded indebtedness in the amount of \$-----, \$----- of which was then outstanding, \$----- of which had been authorized by a vote of the electors at elections held prior to said date, and \$-----

of which was provided for by ordinance (or resolution) adopted on or before said date. Therefore,

BE IT RESOLVED by the _____ (commissioners, trustees, board of education, etc.) of the _____ of _____, Ohio, that there shall be submitted to the electors of the said _____ at the (regular or primary) election held on _____, the _____ day of _____, 19____, the proposition of exempting from the limitations of sections 5649-2, 5649-3a and 5649-5b of the General Code all subsequent levies for interest and sinking fund purposes on account of said bonds outstanding on January 20, 1920, or authorized prior to or otherwise provided for by resolution (or ordinance) adopted on or before said date. The rate of taxes that would be required for such purposes in the year 1920-1921 on the basis of the estimated duplicate for such year is _____ mills. The number of years during which the exemption from such limitations would apply is _____

BE IT FURTHER RESOLVED that a copy of this resolution shall be certified to the deputy state supervisor (or deputy state supervisors and inspectors) of _____ count_____.

Respectfully,

JOHN G. PRICE,
Attorney-General.

1366.

APPROVAL, BONDS OF SPRINGFIELD CITY SCHOOL DISTRICT IN AMOUNT OF \$125,000.

COLUMBUS, OHIO, June 25, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1367.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENT IN PICK-AWAY COUNTY, OHIO.

COLUMBUS, OHIO, June 26, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

1368.

APPROVAL, BONDS OF CLERMONT COUNTY, OHIO, IN AMOUNT OF \$30,000 FOR BUILDING AND REPAIRING BRIDGES.

COLUMBUS, OHIO, June 28, 1920.

Industrial Commission of Ohio, Columbus, Ohio.