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TAX LEVIES—ADDITIONAL VOTED FOR CURRENT EXPENSES, RECREATIONAL PURPOSES OR STREET IMPROVEMENTS—SECTION 5625-15 ET SEQ., G. C.—LEVIES FOR “SPECIFIC PURPOSES” WITHIN MEANING OF SECTION 5548-2 G. C.

## SYLLABUS:

Additional tax levies voted for current expenses, or for recreational purposes, or for street improvements, under authority of Section 5625-15 et seq., General Code, are levies for “specific purposes”, within the meaning of Section 5548-2, General Code.

Columbus, Ohio, October 28, 1946

Hon. C. J. Borkowski, Prosecuting Attorney  
Steubenville, Ohio

Dear Sir:

This will acknowledge receipt of your letter relating to the application of Section 5548-2, General Code, to additional school district and municipal corporation tax levies voted under authority of Section 5625-15 et seq., General Code, for any of the purposes therein enumerated and authorized. Your letter reads as follows:

“By virtue of Section 5625-15 of the General Code of Ohio, the enclosed resolutions were duly passed by the proper taxing authorities of the respective subdivisions. These questions are being submitted to the electors on Tuesday, November 5, 1946.

At the present time, a re-assessment is being conducted in this county.

Section 5548-2 of the General Code of Ohio provides when the rate of an additional levy shall be reduced.

Your opinion is respectfully requested as to whether or not these proposed additional levies are for ‘specific purposes’ within the meaning of Section 5548-2 of the General Code; and that the rate of additional levies would be reduced in accordance with said section. This office was requested to ask for this opinion by the County Auditor.”

Section 5548-2, General Code, reads as follows:

“When the people of any taxing subdivision have voted additional levies for specific purposes in the year of re-assessment or

any year prior thereto, and said additional levies are effective in the year of re-assessment or thereafter and are to be calculated on a total valuation of property higher than that of the year before re-assessment, the rate of said additional levy shall be reduced in the same proportion in which the total valuation of property in said taxing subdivision is increased by the re-assessment over the total valuation of the year preceding the re-assessment."

The additional taxes referred to in your letter will, if approved by the electors, be levied during a period of five years, including the current year 1946, which is the year of re-assessment in your county, and are to be levied for the current expenses of the school district and municipal corporation, respectively, for municipal recreation purposes, and also for reconstructing, resurfacing and repairing streets, all of which purposes are separately enumerated or numbered in Section 5625-15.

Section 5625-15 expressly recognizes and characterizes each of the several purposes enumerated therein, as a specific purpose by the use of the word "any" in the clause "any of the following purposes," and also by the further provisions therein that the resolution submitting the question of an additional levy "shall be confined to a single purpose."

In my opinion it is not necessary in order to class or characterize a levy for "current expenses" as a levy for "specific purposes" under Section 5548-2 to confine it to any particular item making up the current expenses of a subdivision, such, for example, coal, electricity for lighting, or for the salaries of grade teachers, salaries of high school teachers, or for any other item which would properly fall within the designation "current expenses," and the same may also be said with respect to an additional levy for recreational purposes, or for reconstructing, resurfacing and repairing of streets.

There is nothing in Section 5548-2 to indicate that additional voted levies for any of the purposes enumerated in Section 5625-15 are to be excluded from its provisions if, as I am holding, they may be classed as "specific purposes." The only limitations or restrictions are that they must have been voted in the year of re-assessment or prior thereto; be effective in the year of re-assessment or thereafter; and are to be calculated on a total tax valuation higher than that of the year before re-assessment. See, Opinions of Attorney General for 1927, page 73, which

involved an additional levy voted for four types of improvement for county roads, without confining the levy to any one type of improvement or to any particular road. The additional levy in that case was for "constructing, reconstructing, maintaining and repairing county roads." In that opinion it was held that the levy was for a "specific purpose."

You are therefore advised that in my opinion additional tax levies voted for any of the purposes mentioned in the respective resolutions enclosed with your letter, are levies for "specific purposes," within the meaning of Section 5548-2, General Code, and consequently if the total valuation of the property in the affected subdivisions is increased by reason of the re-assessment now being conducted in said subdivisions the rate of such additional tax levies will be reduced proportionately to such increased valuation.

Respectfully,

HUGH S. JENKINS  
Attorney General