

ized by the council of the village and the council of the city. Such contract shall provide for a fixed annual charge to be paid at such times as may be stipulated in the contract. All expenses thereunder shall be construed as a current expense and the taxing authority of the township or village shall make an appropriation therefor from the general funds, and shall provide for the same in their respective annual tax budgets."

The section above quoted was under consideration in my opinion found in Opinions of the Attorney General, 1929, page 868, in which it was held as disclosed by the syllabus:

"Under the provisions of Section 3298-60, General Code, as enacted by the 88th General Assembly, it will be necessary to provide for a fixed annual charge in the making of contracts for fire protection as authorized under said section."

Said opinion last mentioned apparently has no bearing upon the question under consideration herein other than it indicates that the provisions of the statute must be strictly complied with and that a contract stipulating a fixed annual charge is required under said section irrespective of the fact that it may be more advantageous to have compensation fixed upon a different basis.

In analyzing the provisions of Section 3298-60, *supra*, it will be observed that the section authorizes a township to contract with another township or a city or village to obtain fire protection. Under the provisions of Section 3298-54, General Code, and opinions construing the same township trustees are authorized to purchase fire equipment for the protection of the inhabitants of the township. However, as hereinbefore indicated, there is no provision authorizing a joint procedure in connection with the ownership of such fire equipment.

Based upon the foregoing citations and discussions and in specific answer to your first inquiry, it is my opinion that several townships may not legally jointly own fire equipment for the mutual protection of the residents of such townships. In view of the conclusions that I have hereinbefore reached an answer to your second and third inquiries will not be necessary.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2130.

COUNTY AUDITOR—FIFTEEN CENT FEE CHARGEABLE FOR APPLICATION FOR TRANSFER OF REGISTRATION OF MOTOR VEHICLE.

SYLLABUS:

The fifteen cent fee provided in Section 6294, General Code, to accompany the application for the registration of a motor vehicle, is payable with the application for the transfer of the registration of a motor vehicle made under the provisions of Section 6294-1, General Code.

COLUMBUS, OHIO, July 22, 1930.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Your letter of recent date is as follows:

"Under the provisions of Section 6294 of the General Code, it is provided that each deputy commissioner shall be allowed a fee of not to exceed fifteen cents for issuing automobile licenses and when such deputy commissioner is

the county auditor, he is required to pay such fee into the county treasury.

Under Section 6294-1 of the General Code, it is provided that upon a transfer of ownership of a motor vehicle, the original owner may make application for the registration of another motor vehicle within thirty days after such cancellation, he may file a new application accompanied by a fee of one dollar and pay the tax thereon, less the amount of the tax that would be collected on account of the vehicle transferred, on the date of such application.

Question: Is the county auditor required to collect the fee of fifteen cents as provided for in Section 6294-1, G. C., and to pay such fee into the county treasury?"

Section 6294, General Code, to which you refer, provides that every owner of a motor vehicle which shall be operated on the public roads of this state shall, before the first day of January of each year, make application for the registration of such vehicle. The paragraph of this section relating to the fifteen cent fee about which you inquire provides as follows:

"Each deputy commissioner shall be allowed a fee of not to exceed fifteen cents, which shall be in addition to the license tax and shall be for the purpose of paying for the additional help required in the receiving of applications and the issuing of licenses. In the case of the county auditor such fifteen cent fee shall be paid into the auditor's fee fund. Each application for registration shall be signed and verified by the owner before a person authorized by law to administer oaths and each deputy commissioner shall be authorized to administer oaths in the matter of applications for registration and no fee shall be charged for such service. Each statement in any application for registration shall be deemed a material statement in any prosecution for perjury."

There is nothing in the language of the foregoing paragraph to indicate that this fifteen cent fee shall be payable only upon application for the annual registration being filed. The statute provides that the purpose of the fee is to pay "for the additional help required in receiving of applications and the issuing of licenses." In so far as the language of the section is concerned, the provisions for this fee relate to any applications for motor vehicle licenses.

Section 6294-1, General Code, provides as follows:

"Upon the transfer of ownership of a motor vehicle its registration shall expire, and it shall be the duty of the original owner to immediately notify the secretary of state of the name and address of the new owner and return to the secretary of state the registration certificate for cancellation. The original owner shall also remove number plates from a motor vehicle upon transfer of ownership of such vehicle. Should the original owner make application for the registration of another motor vehicle within thirty days after such cancellation, he may file a new application accompanied by a fee of one dollar, and pay the tax thereon, less the amount of the tax that would be collected on account of the vehicle transferred, on the date of such application."

It is to be observed that the foregoing section contains no reference to a fifteen cent fee being payable in addition to the fee of one dollar therein provided.

Section 6295, General Code, provides that every owner of a commercial car shall pay less than the normal annual license tax when the application for registration is made after April 1 of any year, the reduction being dependent upon the time of the year when the application is made. There is no reference in this section to the fifteen cent fee provided in Section 6294, supra.

I do not think the legislature intended to provide that the fifteen cent fee provided in Section 6294 should not be charged in the event an application is made for the registration of a commercial car after April 1 of any year. Such a construction would, however, be necessary if the provision as to the payment of this fifteen cent fee is limited to applications filed under Section 6294 only.

I am informed that over a period of more than four years the provision of Section 6294 as to the payment of this fifteen cent fee has been construed as applicable to Section 6294-1, *supra*, which provides for the application for the transfer of registration of a motor vehicle. It is also contended that there is as much clerical work entailed in connection with applications of this nature as there is in connection with the filing of an application for an original license. Under these circumstances, conceding that the provisions for the payment of this fifteen cent fee are subject to two interpretations, one that it shall be payable only upon an application for an original application being filed and the other that it applies to all applications for the registration of a motor vehicle, the courts will adopt the construction which has been sanctioned by established administrative practice. *Industrial Commission vs. Brown*, 92 O. S. 309, 311, 110 N. E. 744, 745; *State, ex rel. vs. Brown*, 121 O. S. 73.

In view of the foregoing and in specific answer to your inquiry, it is my opinion that the fifteen cent fee provided in Section 6294, General Code, to accompany the application for the registration of a motor vehicle, is payable with the application for the transfer of the registration of a motor vehicle made under the provisions of Section 6294-1, General Code.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2131.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN CARROLL COUNTY, OHIO.

COLUMBUS, OHIO, July 22, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

2132.

DISAPPROVAL, BID FOR CONSTRUCTION OF CHEMISTRY BUILDING AT MIAMI UNIVERSITY, OXFORD, OHIO.

COLUMBUS, OHIO, July 22, 1930.

HON. ALBERT T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I am in receipt of a communication over the signature of Hon. T. Ralph Ridley, State Architect and Engineer, Columbus, Ohio, requesting my advice