1134.

APPROVAL, BONDS OF VILLAGE OF WILMINGTON IN AMOUNT OF $9,000, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 8, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1135.

APPROVAL, BONDS OF VILLAGE OF WILMINGTON IN AMOUNT OF $4,000, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 8, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1136.

APPROVAL, BONDS OF VILLAGE OF WILMINGTON IN AMOUNT OF $6,000, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 8, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1137.

APPROVAL, BONDS OF VILLAGE OF WILMINGTON IN AMOUNT OF $22,500, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 8, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1138.

TAXES AND TAXATION—HOUSE BILL 615 CONSTRUED—EFFECTIVE DATE OF LAW—VARIOUS QUESTIONS RELATIVE TO SAID LAW CONSIDERED AND ANSWERED.

House Bill 615, *filed in the office of the secretary of state February* 24, 1920, *is at least partially effective on that date because it is a law providing for tax levies. The remainder of the act, however, may not go into effect until ninety days after that date; there is no authority in the act, however, for any official action within such period of ninety days, so that for practical purposes House Bill* 615 *may be said not to become effective until the time for levying taxes in the year* 1920.

The earliest date on which electors of a school district may vote in the year

1920 *on the question of exceeding the fifteen mill limitation for school purposes is the second Tuesday in August.*

A school district can not qualify for participation in the reserve in the state common school fund for the equalization of educational advantages without voting the three mill additional levy for school purposes.

The word "teachers" occurring in several sections of the General Code as emended in House Bill 615, *and relating to the basis of distribution of the state common school fund, etc., is to be taken in its ordinary sense the same as in section* 7600 *and related sections of the General Code, as they were prior to the passage of House Bill* 615. *Specifically, superintendents are not "teachers" within the meaning of this term, part time superintendents employed under section* 4740 *G. C.*

The terms "other educational employes" and "other persons" occurring in section 7600 *and other sections in House Bill* 615 *are defined by the enumeration in section* 7600 *as persons giving instruction in trade schools, night schools, etc., not having the status of regular teachers. Such terms do not include non-instructional employes.*

In determining the basis of the distribution attributable to salaries paid teachers, the number of teachers provided for and the salaries provided for such number of teachers as fixed prior to August 1 *of any year for the succeeding school year are to be taken.*

Boards of education must have provided for the payment of the minimum salary of eight hundred dollars for the entire incoming year in order that such salary shall enter into the basis of distribution of the school funds to their respective districts; such boards can not wait until the first yield of the levies provided for in House Bill 615 *accrues to the treasury of the school district before adopting the minimum scale, and receive distribution on the basis of such minimum salary.*

The only limit on the amount of money that a board of education may borrow for the payment of teachers' salaries at any time is the aggregate amount of teachers' salaries due and unpaid at that time.

A board of education may issue bonds or borrow money under section 5656 *G. C. to pay unpaid installments of teachers' salaries increased during the terms of employment of such teachers.*

The first election which may be lawfully held under House Bill 713 *on the question of excluding interest and sinking fund levies on account of outstanding bonds from the limitations on tax rates is the August primary,* 1920.

If a school district votes an additional levy under sections 5649-5 *and* 5649-5a *G. C., with a view to obtaining the benefit of such action accruing by virtue of House Bill* 615 *amending section* 5649-4 *G. C., the effect of such action will be to substitute the authority as conferred upon the board of education for the authority existing by virtue of a previous vote under sections* 5649-4 *and* 5649-5 *G. C.*

Additional levies authorized by a vote of the electors under favor of Senate Bill 187 (108 *O. L., Part I, p.* 924) *should be applied to the specific purposes for which they were made by the board of education under authority of such vote. In case of vague designation of the purpose of such levy the proceeds of such levy should be applied to the contingent fund of the district.*

There is no present authority to issue bonds to supply deficiencies in the operating revenues of a school district.

COLUMBUS, OHIO, April 9, 1920.

HON. F. B. PEARSON, *Superintendent of Public Instruction, Columbus, Ohio.*

DEAR SIR:—*You submit for the opinion of this department the following* questions:

"1. When does House Bill 615 become effective?

2. What is earliest date on which the three mill levy by vote of the electors as provided in House Bill 615 can be submitted to the electors of a school district? Must this three mill levy be voted before districts can participate in the $500,000 reserve as provided in said House Bill 615?

3. In section 7587 of the act above referred to, this language occurs, 'The levy for tuition fund to the extent of one mill shall be subject only to the limitation on the combined maximum rate for all taxes levied in the school district.' Does this give boards of education authority for levying one mill specifically for tuition in addition to the three mills maximum provided for in section 5649-3a? Just what is the relation of this one mill levy to other levies which boards of education may make?

4. What is the scope of the term 'teachers' as constituting in part the basis of distribution of the state common school fund and the proceeds of the one mill levy to be retained in the counties? Are superintendents, particularly county and district superintendents, included under the term 'teachers'?

5. To whom does the expression 'other educational employes' refer as used in section 7600 and 'other persons' as used in the same section and the section following?

6. In computing the percentage of teachers' salaries distributable to school districts under the act, shall the salaries current for the same year in which the distributions are made, be used, or those of the year previous?

7. Must boards of education pay the minimum salary of $800 as provided by House Bill 615, from the beginning of the term in 1920 in order that they may receive a part of the state and county common school funds for teachers' salaries as further provided in said bill, or can boards wait until they receive their first allotment under said House Bill 615, in February, 1921, before raising salaries to the minimum of $800?

8. Is there any limit to the amount of money that a board of education may borrow for the payment of teachers' salaries?

9. May a board of education issue bonds under section 5656 to pay an increase of teachers' salaries made within the terms of their employment?

10. What will be the earliest date on which boards of education may call an election on the question of having sinking fund placed outside of the limitation of the Smith one per cent law?

11. What effect will levies voted under House Bill 615 have upon extra levies voted by districts a year or two ago?

12. How will the two mills which we are allowed to vote on in August affect the situation? In other words, to what may it be applied?

13. Is the same provision also effective again this year for deficiency bonds on or before October 1?"

Your third question is answered and the answer to your eleventh question is affected by Opinion No. 1104, addressed to the tax commission of Ohio, a copy of which is enclosed herewith.

Your first question admits of no direct categorical answer. House Bill 615 is to a certain extent a law providing for tax levies, and to such extent may be said theoretically to be not subject to the referendum and to go into immediate effect. It is probably, however, not true that merely because tax levies are provided for in the act it is withdrawn from the operation of the privilege of the referendum as a whole.

See State ex rel. vs. Edmondson, 89 O. S. 93; State ex rel. vs. Roose, 90 O. S. 345.

For most purposes, however, your first question might be regarded as purely academic in view of the express provisions of section 3 of the act which constitutes a schedule declaring its effect upon the existing scheme of things. Inasmuch as various provisions of this section will become material in connection with the discussion of your several questions, the whole section may be quoted here for convenience.

> "Section 3. This act shall take effect upon and with respect to the making of tax levies for the year nineteen hundred and twenty-one on the tax list made up in the year nineteen hundred and twenty, and all official acts with respect to such tax levies shall be governed thereby. This act shall not affect the distribution of state aid to weak school districts for any part of the school year ending in the year nineteen hundred and twenty nor the amount of tuition payable by one school district to another for any part of such year, nor the distribution of income from school lands or interest on the common school fund for and on account of such school year, nor the collection and distribution of taxes levied on the tax list current when it takes effect, nor the inclusion in or exclusion from any limitations on tax levies in a taxing district of any levy for any purpose other than such levies for such purposes as with respect to which sections 5649-4 and 7587 of the General Code are herein expressly amended.
>
> In the year nineteen hundred and twenty, the question authorized to be submitted to the electors of a school district by sections 5649-5 and 5649-5a of the General Code may be so submitted at an election to be held on the second Tuesday in August of such year, with like effect, for all purposes, as regards levies on the duplicate made up in the year 1920, as if submitted at the regular election in said year."

It will be observed that the policy apparently embodied in this section is that the new law shall take effect upon and with respect to the levying of taxes for the year 1920-21, i. e., those taxes which are placed on the duplicate made up in the fall of the year 1920 and collected in December, 1920 and June, 1921. It is believed that there is no single act authorized or commanded in the law as a whole that could be taken with effect within the period of ninety days after it became effective. Everything in the law, excepting the administration of the reserve for the equalization of educational advantages, consists of official action which must be performed at stated intervals, none of which intervals comes within said period of ninety days; and as to the power and duties of the superintendent of public instruction in connection with the administration of the reserve in the state common school fund, it is clear that the effect of the schedule is to postpone the necessity for any such action until the fall of 1920 at the earliest.

Your first question is accordingly answered by the statement that there is nothing which can be done under House bill 615 within the ninety day referendum period, and that this is true irrespective of the technical or academic question as to whether any particular part of the law is subject to the referendum. It would not do, of course, to put too fine a point upon this legal conclusion. While the superintendent of public instruction, the auditor of state and other administrative officers who will have to put the law into effect during the first year of its operation might be, technically, without authority to prepare for the administration of some particular provision of it during the ninety day period, yet common prudence suggests the propriety of taking such steps as may enable such officers to act the more efficiently when the occasion does arise, even within the ninety day period.

Your second question is divisible into two parts. The first part is answered by the last paragraph of section 3 above quoted. The August primary is the earliest

date at which the vote referred to in section 5649-4 G. C. as amended can be taken. This provision of section 3 is operative only in the year 1920. In other years this vote must be taken at the regular November election. (See sections 5649-5 and 5649-5a G. C.).

The second part of your second question is fully answered by section 7596 G. C. as amended by the act, which is as follows:

> "If, upon such examination, the superintendent of public instruction is satisfied that any adjustments or changes in local school policy and administration should be made as a condition of participation in the reserve in the state common school fund, he may order such adjustments and changes to be made. For this purpose he shall have power to order any local board of education or any county board of education to exercise any power of whatsoever character in them vested by law, and such order shall be complied with forthwith, as a condition precedent to any participation in such reserve. *If the additional levy provided for by sections* 5649-4, 5649-5 *and* 5649-5a *of the General Code has not been submitted to the electors, such order shall direct such submission for such number of years as the superintendent may deem best and for such number of mills, within the limitations imposed by said sections, as may be required in order to meet the financial needs of the district, or to exhaust its revenue resources; and if such submission is not made, or if the electors of the district do not approve the additional levy so submitted, the district shall not participate in such reserve."*

This provision leaves no room for doubt in requiring the voting of the extra levy as a condition precedent to participation in the reserve.

Your fourth and fifth questions may be considered together. The pertinent provisions of the sections referred to by you are as follows:

> "Section 7600. * * * The state common school fund shall be apportioned to each school district and part of district within the county on the basis of the number of *teachers and other educational employes employed therein* * * *. The annual distribution attributable to *teachers and employes* shall be according to the following schedule: Twenty-five per centum of the salary of each teacher receiving a salary of not less than eight hundred dollars and a like percentage of the compensation paid to *each person giving instruction in trade or technical schools, extension schools, night schools, summer schools and other special school activities,* but not to exceed six hundred dollars for any such teacher *or other person.* * * *.
>
> The proceeds of the levy required by section seven thousand five hundred and seventy-five to be retained in the county shall be apportioned to each school district and part of district on a like basis of teachers *and other persons employed* * * * excepting that the apportionment attributable to teachers and *other employes* shall be twelve and one-half per centum of the salaries of such teachers as are mentioned in this section, but not to exceed three hundred dollars for any such teacher. * * *."
>
> "Section 7600-1. In cases in which any school funds are required to be distributed or apportioned to parts of school districts on the basis of teachers *and other persons employed* (certain things shall be done)."

In connection with these sections the following provision of section 7787, which is *pari materia,* may be considered:

"Section 7787. The board of education of each district shall make a report to the county auditor, on or before the first day of August in each year, containing a statement of * * * the number of schools sustained, including trade or technical schools, extension schools, night schools, summer schools and other special school activities, the length of time they were sustained; * * * the number and qualifications of teachers and the number of other school employes *mentioned in section seven thousand six hundred of the General Code* employed, and their salaries."

There are other sections which use the language "and other persons employed," such as sections 7736 and 7747 as amended.

It is obvious that section 7600 G. C. contains the key to the meaning of the phrase "and other persons" or "and other school employes" as repeatedly used in the act. If this is not otherwise made clear, it is disclosed by section 7787 last above quoted, which prescribes the reports on the basis of which the distributions required by sections 7600, etc., are to be made. This section, as will be observed, refers us back to the employes mentioned in section 7600.

We do find in section 7600 specific mention of certain kinds of school employes other than teachers proper, viz.,

"each person giving instruction in trade or technical schools, extension schools, night schools, summer schools and other special school activities."

Your fifth question may therefore be shortly answered by saying that the expression "other educational employes" refers to persons giving instruction in special school activities, such as those mentioned in section 7600. It can not refer to non-instructional employes. The instructors mentioned in section 7600 are not teachers in one of the possible senses of the term "teacher," in that they are not required to have certificates and possibly do not devote full time to the work of instruction.

Coming now to your fourth question, it is clear that the term "teachers" standing by itself is to be given its ordinary significance; it has therefore the same meaning in present section 7600 as it had in the same section as it stood before the amendment, when it provided that the state common school fund should be apportioned as follows:

"Each school district within the county shall receive thirty dollars for each teacher employed in such district, * * *."

In other words, the new law makes no change in the meaning of the term "teacher" but merely adds to the basis of apportionment certain employes who are not teachers, but the attributes of whom are expressly limited by the section itself.

Accordingly, it follows that county and district superintendents are to be treated just as they always have been in determining the basis of the apportionment of the state common school fund. It is quite obvious that a county superintendent can not be considered a "teacher" for any purpose. In the first place, he is not employed in a school district in the sense in which that term has always been used in section 7600; for the county school district which employs the county superintendent is not the kind of a school district to which section 7600 refers.

On similar grounds, an ordinary rural district superintendent would be excluded from the scope of the term "teacher" as used in the statute because such an officer may not be employed in a school district in the sense in which the term is used in section 7600. The employing body is the supervision district rather than the school district (See section 4739 and 4742 G. C.).

In a city or exempted village district this test could not be applied, and further consideration would have to be given to the question. The same result is reached, however, by consideration of the fact that the superintendent, who nominates the teachers and throughout the statutes is distinguished from the teachers, can hardly be considered as a teacher employed in the district.

In a district employing a part time superintendent under section 4740 G. C., the opposite result might be reached in view of the fact that the part time superintendent is to be regarded as a teacher as well as a superintendent. Former opinions of the attorney-general have dealt with this question, and if particular attention to it in connection with House bill 615 is desired I should be glad to advise separately with respect to such cases.

Your sixth question requires consideration of language already quoted occurring repeatedly throughout the law. All of the sections omit to express the time factor necessarily connoted in the word "employed." In this respect the new law resembles the old and should be given the same interpretation. I find that the then attorney-general in an opinion under date of April 8, 1915, (Opinions of Attorney-General 1915, Vol. I, p. 413) passed upon this question under section 7600 and related sections and reached the following conclusion:

> "I construe the provisions of section 7600 * * * to the effect that each school district within the county shall receive thiry dollars for each teacher employed in such district to mean 'for each teacher to be employed in such district for the ensuing year."

The attorney-general relied upon the similar provisions of sections 4744, 4744-2 and 4744-3, which are more explicit in this regard than section 7600 is and which are left unaffected by house bill 615. The reasoning of the former attorney-general is convincing and on that basis alone his opinion should be followed, especially since the legislature must be deemed to have left section 7600 untouched in this respect in view of what was apparently the prevailing administrative interpretation of the old section. However, additional support is given to the conclusion reached by the former attorney-general in the fact that the reports are to be made in August (section 7787 G. C.). At that time the actual work to be done by teachers during the school year, which technically ends on the thirty-first day of August, will have been completed; the appointments for the ensuing year will have been made, or should have been made in the orderly course of administration in order to enable the district to make the proper tax levies for the succeeding year. No school district would employ the bulk of its teachers, at any rate, so late before the actual commencement of the schools as the date on which the annual report is required to be made by section 7787 G. C.

To be specific, it is the opinion of this department that the number and salaries of teachers employed are to be arrived at on the basis of the employments entered into prior to the first day of August for service during the succeeding year. Teachers subsequently employed for such service are not to be counted, nor are the number and salaries of teachers to be arrived at by taking the number actually employed and their salaries for the preceding year.

This statement should be qualified by adding that it is not the number of persons who have actually entered into employment contracts by accepting appointments, but rather the number of *teaching positions* provided for by the action of the board prior to the first day of August, with the salaries attached thereto, which are to be reported.

The answer to your seventh question has been foreshadowed by what has just been said. Without quoting any language other than that which has already been quoted, it may be given as the opinion of this department that the salary as

fixed prior to the first day of August determines the basis of the distribution, and if the salary of any such position is less than the minimum of eight hundred dollars no distribution accrues to that district on the basis of the salary so paid. The district can not therefore wait until after the first allotment is received before raising salaries to the minimum of eight hundred dollars and qualify for the first year for apportionment on the basis of such eight hundred dollar minimum salaries.

Your eighth and ninth questions relate to section 5656 G. C. which has been repeatedly construed by this department. Without referring in detail to the various opinions on this subject, these questions may be briefly answered as follows:

There is no limit to the amount of money that a board of education may borrow for the payment of teachers' salaries, excepting the amount of money due and unpaid at a given time on account of such teachers' salaries. That is to say, section 5656 G. C., which furnishes the only authority for borrowing money for this purpose, does not permit such borrowing save to pay obligations unpaid at maturity.

Your ninth question is to be answered in the affirmative. There is no legal impediment in the way of a board of education raising teachers' salaries at any time. (Section 7690 G. C.). When the salaries are so changed the obligation to pay the increased amount becomes fixed, and if the obligation is not discharged when the service required of the teacher is rendered the teacher acquires a claim which constitutes a valid obligation of the district for which money may be borrowed under section 5656 G. C.

It is presumed that your tenth question relates to the operation of house bill No. 713, entitled

> "An act to remove interest and sinking fund levies on account of bonds issued prior to January 20, 1920, from all limitations on tax rates, with the approval of the electors of a subdivision."

This bill was filed without the governor's approval in the office of the secretary of state on February 18, 1920. It is subject to the referendum. (State ex. rel. v. Edmondson, supra.) Accordingly, though it purports to authorize the electors of a subdivision to vote on the question therein mentioned "at any regular or primary election held in the year 1920," yet it can not authorize such an election at the presidential primary held in April, as the bill itself will not go into effect until May. Accordingly, the earliest date at which the election authorized by house bill 713 may be called is the August primary, which occurs on the second Tuesday in August, 1920.

With respect to your eleventh question, the enclosed opinion to the tax commission makes it clear that the amendment to section 5649-4 G. C. effected by house bill 615 does not apply to levies authorized to be made by a vote of the electors taken under sections 5649-5 et seq. prior to the passage of House Bill 615. That opinion does not, however, deal with the precise question submitted by you, which indeed assumes the answer which was given to the tax commission and inquires what the legal consequence will be of taking the new vote in a district which has voted prior to the passage of house bill 615 for a period which has a year or more to run at the present time.

There is no provision of law prohibiting the re-submission of the question authorized to be submitted by sections 5649-5 et seq. G. C. within the period within which the electors of a taxing district have prevoiusly authorized the making of additional levies. Under ordinary circumstances no such provision would be necessary inasmuch as the granting of the authority would of itself be sufficient. In view, however, of the change which has occurred in the law as interpreted in the opinion to the tax commission this point becomes important. There seems to be

no legal impediment in the way of the submission of the question at any time within the period covered by the previous vote. If such submission is made, and the electors of the district vote affirmatively, however, it is obviour that the two votes can not be cumulative.

Without discussing the question fully, it is the opinion of this department that the effect of such a second vote will be to supplant the effect of the first vote. This fact should be taken into account by the boards of education in fixing the number of mills which they will ask the electors to approve.

Your twelfth question is not understood. There is no law in force allowing an election in August on the specific proposition of levying two mills in a school district. In view, however, of your thirteenth question, it is supposed that your twelfth question relates to the election held in August, 1919, under favor of senate bill 187 (108 O. L., Part I, p. 924). The following provisions of that measure may be quoted:

> "Section 1. In addition to all other means provided by law for meeting deficiencies in the current revenues of school districts, the board of education of any such district may levy in the year 1919 not to exceed two mills for *any and all purposes for which such boards may levy taxes,* upon securing the approval of the electors of such district in the following manner: * * *"
>
> "Section 3. If a majority of the electors voting on the proposition so submitted vote in favor thereof, * * * it shall be lawful for such board of education to levy taxes at the aggregate rate so authorized for such purposes in addition to all other taxes for like purposes."

In other words, the effect of the election was merely to authorize the board of education to go beyond the fifteen mill limitation of the Smith one per cent. law for any lawful purpose. The election itself did not constitute the levy. After the election it was incumbent upon the board of education submitting the question to act under the authority of the favorable vote of the electors. Such action should have taken the form of a levy or levies within the two mills authorized for specific purposes. Accordingly, the purposes to which the proceeds of the two mill levy or levies must be applied are such purposes as were designated by the boards of education in making such levies. In case such purposes were not aptly designated the levy might be characterized as technically deficient and possibly illegal. In the absence of the raising of any question, however, it is believed that section 7603 G. C. would have the effect of placing the proceeds of such levy in the contingent fund. That section, in the form in which it must be applied to the proceeds of the two mill levy or levies, provided as follows:

> " * * * Funds received from special levies must be designated in accordance with the purpose for which the special levy was made and be paid out only for such purpose, except that, when a balance remains in such fund after all expenses incident to the purpose for which it was raised have been paid, such balance will become a part of the contingent fund and the board of education shall make such transfer by resolution. Funds received from the local levy for general purposes must be designated so as to correspond to the particular purpose for which the levy was made. Moneys coming from sources not enumerated herein shall be placed in the contingent fund."

It is supposed that your thirteenth question relates to house bill 567 (108 O. L.,

Part I, p. 709). This act afforded an alternative means of providing for deficiencies in school district treasuries and authorized the issuance of deficiency bonds to meet actual and anticipated deficiencies existing during the current fiscal year, which as to school districts was defined as extending to "the first day of March, 1921" (section 12). Action under this measure must have been initiated "not later than the first Monday in October, 1919 (section 2).

No similar measure was passed to provide for school districts at the adjourned session of the general assembly, no doubt for the reason that house bill 567 afforded "relief" for the period ending in March, 1921, at which time house bill 615 would commence to function by the production of revenue. In other words, house bill 567 is effective to cover the remainder of what you designate as "this year" and the first half of the next school year, but it is now too late to act under that measure.

Assuming that your thirteenth question is an inquiry as to whether or not any new measure like house bill 567 above referred to has been passed, it is to be answered in the negative.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1139.

TAXES AND TAXATION—CREDITS OF CORPORATION ARE TO BE ARRIVED AT FOR TAXATION PURPOSES IN SAME WAY AS ARE CREDITS OF NATURAL PERSON, DEBTS BEING DEDUCTED THEREFROM—UNPAID STOCK SUBSCRIPTIONS—THE HYDRAULIC PRESSED STEEL COMPANY.

The credits of a corporation are to be arrived at for taxation purposes in the same way as are the credits of a natural person, debts being deducted therefrom; but such credits, together with the investments and moneys of the corporation, are to be considered as the "personal property" of such corporation for the purpose of situs and possibly some other similar purposes, but not for the purpose of affecting the question as to the deduction of debts. No difference exists between a corporate credit arising out of an unpaid stock subscription and any other corporate credit, the inference, if any, to be drawn from the inability of the subscriber to deduct the amount unpaid by him on his subscription from his legal claims and demands, for the purpose of arriving at his credits not being strong enough in the absence of other statutory provisions to justify any such distinction. A corporation may therefore deduct its debts from its unpaid stock subscriptions.

COLUMBUS, OHIO, April 9, 1920.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—In the matter of the appeal of The Hydraulic Pressed Steel Company:

Very careful consideration has been given to the question involved in the above entitled matter referred to this department for an opinion. That question is the same one considered in the opinion of my predecessor, found in Opinions of Attorney-General for the year 1918, Volume I, p. 714, to which I have given my approval in opinion No. 642 addressed to the commission under date of September 22, 1919.

Restating the question in its broadest and most abstract terms, it is as follows: