or construct. But no subdivision or other political taxing unit shall create or incur any indebtedness for current operating expenses, except as provided in Sections 2293-3, 2293-4, 2293-7 and 2293-24 of the General Code. The estimate of the life of permanent improvements proposed to be acquired, constructed, improved, extended or enlarged from the proceeds of any bonds shall be made in any case by the fiscal officer of the subdivision and certified by him to the bond-issuing authority and shall be binding upon such authority."

The authority to issue bonds for the construction or acquisition of permanent improvements must, however, be read in connection with the statutory definition of "permanent improvement", as it is found in Section 2293-1, General Code. The term "permanent improvement", is defined in the last mentioned section as follows:

" * * * * * * * * * *

(e) 'Permanent improvement' or 'improvement' shall mean any property, asset or improvement with an estimated life or usefulness of five (5) years or more, including land and interests therein, and including reconstructions, enlargements and extensions thereof having an estimated life or usefulness of five years or more. Reconstruction for highway purposes shall be held to include the resurfacing but not the ordinary repair of highways.

* * * * * * * * * * * "

The only limitation of the right of a municipal corporation to issue bonds for the acquisition or construction of a street lighting improvement is that the property must have an estimated life or usefulness of five years or more.

The fact that the city has a contract with an electric power company for street lighting does not, in my opinion, affect its right to construct or install a so-called white way lighting system on any of its streets, unless there is something in the contract which would preclude the city from providing a system of lighting other than the one specified in the contract during the period the contract is to run.

Answering your question specifically, it is my opinion that a city may issue bonds for the purpose of installing a white way lighting system.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2261.

MOTOR VEHICLE—SWORN STATEMENT OF OWNERSHIP NOT SUBSTITUTE FOR BILL OF SALE.

SYLLABUS:

A sworn statement of ownership of a used motor vehicle cannot be made to accomplish the purpose of a bill of sale of such used motor vehicle.

COLUMBUS, OHIO, June 20, 1928.

HON. CHALMERS R. WILSON, *Commissioner Motor Vehicles, Columbus, Ohio.*

DEAR SIR:—I am in receipt of a communication from Mary Gray McBride, Clerk

of Courts at St. Clairsville, in which she asks me to examine and pass upon the sufficiency of an enclosed "Sworn Statement of Ownership—Motor Vehicle." Believing the matter to be of general and state-wide interest, I am thus formally passing upon the sworn statement in question and addressing my opinion to you.

The letter of the clerk of courts is as follows:

"I am writing to you for information concerning sworn statements. There has been a little dispute over the making of sworn statements. I am, therefore, sending you a copy of one that is on file and kindly ask you to examine it and see if in your opinion it has been properly made out."

The sworn statement submitted with the above letter is executed on the blank form which was approved by the Attorney General in 1923, and reads as follows:

"SWORN STATEMENT OF OWNERSHIP.

Motor Vehicle.

(To be filed with County Clerk. Copy Certified.)

THE STATE OF OHIO, Belmont County, SS:

Paul W. Major, being first duly sworn, deposes and says that the following is the name and residence of each and every bona fide owner of the Motor Vehicle hereinafter described:

Name and Residence of Owner.

Name ----------W. J. Ambrose
Residence ----------Morristown, Ohio
Owner's Title: How acquired---------- Date----------
From whom ---------- Place----------
Manufacturer or Maker ----------Ford Motor Company
Manufacturer's (Factory) Number ----------;
Engine or Motor Number ----------3639738
Other numbers thereon ----------
Horse Power, 21; General Description of Body, Touring—remodeled into a truck. Make, Ford; Type, Touring; Model, 1920. Other numbers or marks of identification thereon or on appliances attached thereto----------

Paul W. Major.

Sworn to before me and signed in my presence this 31st day of August, 1925.

Cora B. Burdette, Notary Public in and for Belmont County, Ohio.

CLERK'S CERTIFICATE

THE STATE OF OHIO, Belmont County, SS:

I, the undersigned, Clerk of Courts of said county, hereby certify that the foregoing is a true and correct copy of the sworn statement filed with me December 31, 1925.

Witness my signature and official seal, this 31st day of December, 1925.

Mary Gray McBride,
Clerk of Courts."

I have omitted from the above copy of the statement the notes which are carried on the back of the same.

While I am not advised wherein the statement is questioned, there are certain matters appearing upon its face which lead me to the conclusion that it is incorrect.

You will observe that the affidavit is made by Paul W. Major and that W. J. Ambrose is stated to be the owner. The car is a 1920 model and the statement purports to have been executed on August 31, 1925.

While it is not entirely clear from the statement, I assume it was executed for the purpose of effecting the transfer of title from Ambrose to Major subsequent or prior to the execution and filing of the statement. The purpose of the sworn statement required by the provisions of Section 6310-3 et seq., General Code, is stated in the fifth branch of the syllabus of Opinion No. 1185, rendered October 22, 1927, as follows:

> "Sworn statements of ownership of motor vehicles or used motor vehicles authorized by Section 6310-13, General Code, can serve only one of three purposes, either as the first link of the chain of title of a motor vehicle owned and operated on the highways of this state on or prior to August 16, 1921, as the first link of a chain of title of a car brought from outside the State of Ohio into the State of Ohio, which car had never before been operated on the highways of the State of Ohio or had the title thereto transferred within the State of Ohio, or as a link of the chain of title of a car which had been broken, by reason of its having once been registered within the State of Ohio, then taken out of the state and transferred at least once while so out of the state, and then returned to the State of Ohio."

Aside from these three purposes, there is no authority for the execution of sworn statements. Accordingly, in the present instance, although all of the facts are not before me, I feel that the sworn statement is improper. If in 1925 Major purchased the motor vehicle in question from Ambrose, prior to the sale Ambrose should have executed the sworn statement if (1) he acquired the car prior to August 16, 1921, and it continued in his possession thereafter until 1925; or (2) the car was brought from outside of Ohio into the State of Ohio and it had never been operated on the highways of the State of Ohio or its title had never been transferred within this state; or (3) the car, although first registered in Ohio, had been taken from the state and transferred at least once outside of the state so as to break the chain of title. If, however, Ambrose purchased the car from someone within this state subsequent to August 16, 1921, he should at that time have secured a bill of sale in accordance with law from the seller. That bill of sale should have been recorded and kept in Ambrose's possession and delivered to Major in 1925 as a part of the chain of title, together with a new bill of sale from Ambrose to Major.

For clarity I may perhaps state the situation in another way: If Ambrose was lawfully in possession of the car prior to 1925, under circumstances which precluded him from lawfully acquiring any evidence of a chain of title under Ohio law, then it was his duty, if he desired to sell to Major, to himself execute a sworn statement and file it with the county clerk. Thereafter, upon surrender of the sworn statement and the execution of a bill of sale from Ambrose to Major, title could be conveyed to the latter. Apparently in this instance it was sought by the execution of the statement to accomplish this purpose, which is contrary to the provisions of law relating thereto.

I call your attention to the fact that it is incumbent upon the owner of a used vehicle, the title to which has never been transferred within this state, to register the same in order to secure a license, for a license cannot be secured unless the owner presents his bill of sale or sworn statement at the time of making application therefor. This requirement appears in Section 6294 of the General Code, which it is unnecessary to quote.

Your attention is directed to Opinion No. 1188, rendered by this office under date of October 22, 1927, and to Opinion No. 1190, of the same date, both of which opinions deal with the questions here involved, and which, I believe, will clear up any questions as to when sworn statements may be filed.

I note further in the sworn statement above that the blanks providing for information with respect to the owner's title have not been filled in. This omission is probably due to the fact that the parties have misconceived the purpose of the statement. If my assumptions of fact heretofore made are correct, the statement should have been sworn to by Ambrose, who should have stated that he himself was the owner and should have stated how title to the car was acquired. This should then have been filed with the clerk and thereafter a bill of sale in accordance with law should have been executed.

You will observe that I have assumed certain facts to exist as a predicate for the foregoing views which I have expressed. It may possibly be true that the sworn statement of ownership was executed by Major as the agent of Ambrose and in that event many of the criticisms hereinbefore set forth would be inapplicable. I feel, however, that if any agency existed, it should be expressed in the sworn statement, and also the statement of how the owner's title was acquired should be supplied.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2262.

TAX AND TAXATION—REAL PROPERTY EXEMPT FROM TAXATION ON TAX LISTING DAY CANNOT BECOME TAXABLE DURING THE YEAR.

SYLLABUS:

Where real property has been exempt from taxation for a number of years, and the causes that make it exempt cease to exist after the day preceding the second Monday in April, in any year, there is no authority in law for placing such property on the tax lists for the remainder of said year.

COLUMBUS, OHIO, June 20, 1928.

HON. EDWARD C. STANTON, *Prosecuting Attorney, Cleveland, Ohio.*

DEAR SIR:—This will acknowledge receipt of your communication which reads:

"Mr. John A. Zangerle, county auditor, has requested me to obtain from you an opinion upon a question of such general importance that it should have an answer from a source of general authority.

The question is as to when property becomes assessable for taxation which has theretofore been exempt, but its charitable or public use terminates during the taxing year.

The specific instance upon which the auditor desires a ruling affects the property on the southwest corner of Euclid Avenue and East 18th Street in this city, for many years owned by the Euclid Avenue Baptist Association, which was the site of the Euclid Avenue Baptist Church. In the year 1923