

2958.

APPROVAL, NOTES OF CHAMPION TOWNSHIP RURAL SCHOOL DISTRICT, TRUMBULL COUNTY, OHIO—\$3,000.00.

COLUMBUS, OHIO, July 25, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2959.

APPROVAL, NOTES OF BRUSH CREEK RURAL SCHOOL DISTRICT, MUSKINGUM COUNTY, OHIO—\$2,250.00.

COLUMBUS, OHIO, July 25, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2960.

SCHOOL DISTRICT—UNAUTHORIZED TO LEVY TAXES OUTSIDE LIMITATIONS OF SECTION 2, ARTICLE XII, OHIO CONSTITUTION, WHEN.

SYLLABUS:

Since the repeal of sections 5625-18a, 5625-18b, 5625-18c and 5625-18d, General Code, there is no longer any authority for a school district to levy the taxes therein authorized outside of the limitations of section 2, Article XII of the Ohio Constitution, even though such levies were approved by a vote of the electors in the years 1931, 1932 or 1933.

COLUMBUS, OHIO, July 26, 1934.

HON. B. O. SKINNER, *Director of Education, Columbus, Ohio.*

DEAR SIR:—I acknowledge receipt of your communication which reads as follows:

“House Bill No. 9, enacted by the Ninetieth General Assembly, Third Special Session, repealed Sections 5625-18a, 5625-18b, 5625-18c and 5625-18d, under which approximately 277 school districts had voted in November 1931, 1932 or 1933 ‘For Participation in State Educational Equalization Fund,’ and thereby approved a tax to be levied, ‘outside of the fifteen mill limitation for the current expenses of said school district in an amount equal to the average tax levy voted outside of