

as to the other. It appears from the language used that all other levies shall be subordinated to the three levies mentioned, and that it is necessary, in order that the budget commission's action conform to the statute, that all three of the levies mentioned be included in the budget within the fifteen mill limitation.

Because of the limitations on political subdivisions on the creation of debt charges within the fifteen mill limitation, and the fact that the sum total of the levies spoken of in clauses (c) and (d) of Section 5625-23, supra, is four and eighty-five hundredths mills, it is inconceivable that in any case it would be necessary to cut down the four and eighty-five hundredths mills levies in order to provide for debt charges.

Until such time as there is presented a specific situation where the debt charges within the fifteen mill limitation for any political subdivision are so great as to make it impossible to include all these debt charges as well as the levies spoken of in clauses (c) and (d) of Section 5625-23, supra, I am impelled to conclude that the levies provided for by clauses (b), (c) and (d) of said section stand on an equal footing and are to be authorized by the budget commission upon the final adoption of the budget and the same should be approved by them.

Respectfully,
GILBERT BETTMAN,
Attorney General.

801.

APPROVAL, FINAL RESOLUTIONS ON ROAD CONSTRUCTION PROJECT
IN DEFIANCE AND WYANDOT COUNTIES.

COLUMBUS, OHIO, August 27, 1929.

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

802.

FUNDS—TOWNSHIP—WHERE INHERITANCE AND GASOLINE TAXES
CREDITED.

SYLLABUS:

1. *One-half part of the funds distributed to townships under the provisions of Section 5348-11, as enacted in House Bill 223 of the 88th General Assembly, should be credited to the general fund or to the fund created by paragraph (f) of Section 5625-9, in the discretion of the township trustees, When credited to the latter it may be used for the same purposes for which said fund was established.*

2. *Moneys arising under the provisions of Section 5541-8, General Code, as enacted by the 88th General Assembly, in House Bill 335, should be placed in a separate*