

Up to the present time there has been no division of funds or indebtedness between the Van Buren township school district and the Oakwood village school district.

Your opinion is desired as to who is responsible for making such a division and whether such division shall cover the school year 1926-27 just past."

By the provisions of Section 4690, General Code, territory annexed to a city or village automatically becomes a part of the city or village school district. Under the present law, however, there is no provision for the apportionment of the property or indebtedness of the city or village school district and the school district from which the territory annexed to the municipality has been detached, except in the event there is school property located within the territory annexed, when, as provided by the statute the city or village school district to which the territory has been annexed becomes liable for the indebtedness, if any, upon such school property.

The question of the division of the funds and indebtedness of the Oakwood Village and the Van Buren Township Rural School District in Montgomery County was considered in an opinion of my predecessor directed to the Honorable Albert H. Scharrer, Prosecuting Attorney for Montgomery County, on October 18, 1926. This opinion may be found in Opinions of the Attorney General, 1926, p. 424.

In addition to the authorities cited in the above opinion, I would direct your attention to the provisions of Section 7600, General Code, wherein there is incorporated this provision:

"The school tax levied by boards of education and collected from the several districts or parts of districts in the county shall be paid to the districts from which it was collected."

In view of the authorities above referred to, I am of the opinion that no part of the taxes collected from Van Buren Township Rural School District can be paid to the Oakwood Village School District.

Respectfully,

EDWARD C. TURNER,

*Attorney General.*

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804.

DISAPPROVAL, FORM OF PROPOSED AGREEMENT FOR LOCATION AND MAINTENANCE OF A TRANSMISSION LINE ACROSS MASSILLON STATE HOSPITAL PROPERTY.

COLUMBUS, OHIO, July 28, 1927.

HON. JOHN E. HARPER, *Director, Department of Public Welfare, Columbus, Ohio:*

DEAR SIR:—You have submitted for my approval as to form a copy of a proposed agreement between the State of Ohio, acting by and through the Director of Public Welfare, and The Ohio Public Service Company, of Elyria, covering the location and maintenance of a transmission line across the Massillon State Hospital property.

The above agreement is in the form of a lease executed pursuant to an act passed by the General Assembly of Ohio on April 16, 1919, granting to the Massillon Electric and Gas Company, which company has been succeeded by The Ohio Public Service Company, the right to enter upon the Massillon State Hospital property and con-

struct a transmission line thereon, authorizing the Ohio Board of Administration, the duties and powers of which are now exercised by the Director of Public Welfare, to convey such right or rights to said the Massillon Electric and Gas Company.

The proposed lease contains the following paragraph:

"This agreement does not interfere in any way, nor abrogate, any agreement or agreements previously made under the provisions of H. B. 323, 83rd General Assembly (O. L. 108, Pt. I, p. 355) between the State and the Massillon Electric and Gas Company, its successors and assigns."

Upon investigation I find that there is already in existence an electrical transmission line across the Massillon State Hospital property constructed by the Massillon Electric and Gas Company pursuant to an agreement or lease between the State of Ohio, acting by and through the Ohio Board of Administration, and said the Massillon Electric and Gas Company under date of April 16, 1919.

I am also informed that upon the construction of the proposed new electrical transmission line part of the old line will be removed and supplanted by the new line, but that a large part of the old line will remain.

The act above referred to grants to the Massillon Electric and Gas Company, its successors and assigns, the right to enter upon the Massillon State Hospital property

"and to construct, maintain and operate thereon an electrical transmission line consisting of towers, poles, wires, crossarms, insulators, and other proper material and equipment, that it be used for a transmission line only, and that the same be located as may be agreed upon by the Ohio Board of Administration, upon the payment to the state of such sums of money as may be agreed upon by said State Board of Administration and said the Massillon Electric and Gas Company."

The right to construct, maintain and operate "an electrical transmission line" would seem to be limited to the construction of one electrical transmission line and would preclude the construction of two or more lines. In other words, having exercised its rights as granted by the act above referred to by constructing one transmission line, it is my opinion that the Massillon Electric and Gas Company has exhausted its authority and that there now exists no further right to construct a second transmission line, nor is there any authority in the Department of Public Welfare to grant such right by the proposed lease.

I am accordingly disapproving said lease and am returning the same to you together with all papers submitted in this connection.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

805.

CORPORATIONS—CONCERNING REDUCTION OF CAPITAL STOCK—  
MANDATORY TO FILE CERTIFICATE OF SUCH REDUCTION WITH  
SECRETARY OF STATE.

SYLLABUS:

1. *Under the provisions of Section 8669 of the General Code, prior to its amendment, where a corporation had redeemed and cancelled outstanding preferred stock, such*