

Section 6291, General Code, reads as follows:

"An annual license tax is hereby levied upon the operation of motor vehicles on the public roads or highways of this state, for the purpose of enforcing and paying the expense of administering the law relative to the registration and operation of such vehicles and of maintaining and repairing public roads, highways and streets. Such tax shall be at the rates specified in this chapter and shall be paid to and collected by the deputy commissioner, at the time of making application for registration as herein provided, and in cases where such deputy commissioner is not county auditor, such monies shall be paid to the county auditor."

This section provides for the levy of an annual *license* tax upon the *operation* of all motor vehicles on the public roads or highways of the state. The enforcement of this law will not violate any treaty exempting Consular officers from the payment of taxes on any personal property owned by such officials.

Section 6292, General Code, provides a schedule of rates to be paid for such motor vehicle license.

Section 6294, General Code, provides that every owner of a motor vehicle which shall be operated or driven upon the public roads or highways of this state, shall before the first day of January of each year, except as otherwise provided, cause to be filed in the office of the commissioner of motor vehicles or a deputy commissioner, a written application for registration for the following year. Said section also provides what information shall be given in said application and that a sworn statement of ownership shall be made.

In the absence of a treaty between the United States and the country represented by the Consul in question exempting such Consul from the payment of license taxes, said Consul is required to procure and pay for the aforesaid license before he is authorized to operate or drive his motor vehicle upon the public roads or highways of this state.

Respectfully,
EDWARD C. TURNER,
Attorney General.

3069.

ELECTION—VILLAGE SCHOOL DISTRICT—ELECTORS RESIDING IN TERRITORY ATTACHED TO VILLAGE FOR SCHOOL PURPOSES—MAY VOTE FOR SCHOOL OFFICERS AND ON SCHOOL QUESTIONS IN PROPER VOTING PLACE IN VILLAGE—DIVISION OF VILLAGE INTO PRECINCTS DISCUSSED.

SYLLABUS:

1. Under the provisions of Section 4711, General Code, electors residing in territory attached to a village school district may vote for school officers and on all school questions at the proper voting place in the village to which the territory is attached.

2. If the village is divided into precincts it is the duty of the board of education of the village school district to make proper assignment of such attached territory to the adjoining precinct or precincts of the village, and to prepare a map showing such assignment of territory.

3. *Electors residing in such attached territory may vote in the precinct to which they are assigned. If, however, no assignment of territory has been made, they shall vote in the precinct in the village nearest their residence.*

COLUMBUS, OHIO, December 28, 1928.

HON. W. P. TUCKER, *Prosecuting Attorney, West Union, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication requesting my opinion as follows:

“The Winchester Village School District was originally only for the village; about three years ago the Township voted to come into the village school district, and it accordingly was joined up to and included in what is now known as the Winchester Village School District, making the present district covering the village of Winchester, and the surrounding territory that was formerly the township.

The question is: Where must the voters living out in the township vote? With the town precincts or must they be furnished with ballots so that they can cast them in the polling place of the township?”

Your letter states that this is a village school district.

Section 4711, General Code, provides for the assignment of electors in territory attached to a village for voting purposes as follows:

“Electors, residing in territory attached to a village district for school purposes, may vote for school officers and on all school questions at the proper voting place in the village to which the territory is attached. If the village is divided into precincts, the board of education of the village school district shall assign such attached territory to the adjoining precinct or precincts of the village, and have a map prepared showing such assignment, which map shall be made a part of the records of the board. Electors residing in such attached territory may vote in the precinct to which they are assigned, but, if no assignment of territory is made, they shall vote in the precinct nearest their residence. An elector residing in the village but not in the village school district shall not vote in such village school district.”

I am assuming from your letter that there has been no assignment of electors as provided for in the last above mentioned section. If, however, there has been an assignment of the electors of the territory attached to the village school district for school purposes, then the electors would have the right to vote for school officers and on all school questions at the proper voting places in the village to which the territory is attached, under the provisions of Section 4711, *supra*.

Section 4714, General Code, provides for the electors residing in a rural school district voting at their regular voting places in the precinct in which they reside. However, from the statement contained in your letter that this is a village school district, it is my opinion that Section 4714, General Code, would not therefore be applicable.

This department heretofore in Opinions of the Attorney General for 1915, Vol. 1, page 196, had occasion to consider a similar question as it pertained to a rural school district under the provisions of Section 4714, General Code, wherein it was held that in a rural school district the voters had the right to vote at the

regular voting precinct in which they resided for school officers and on all school questions, but since your letter states that this is a village school district and not a rural school district, it is my opinion that the reasoning in said opinion would not obtain in this case.

Answering your question specifically, you are therefore advised that under the provisions of Section 4711, General Code, the electors residing in the territory attached to the Winchester Village School District may vote for school officers and on all school questions at the proper voting place in the village to which the territory is attached. If the village of Winchester is divided into precincts it is the duty of the board of education of said village school district to assign the attached territory to the proper adjoining precinct or precincts of the village and prepare a map showing such assignment. Thereafter the electors residing in such attached territory may vote in the precinct to which they are assigned, and should there be no assignment, then said electors may vote in the precinct in the village nearest their residence.

Respectfully,
EDWARD C. TURNER,
Attorney General.

3070.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE CLAGUE AND STROHL COMPANY, BOWLING GREEN, OHIO, FOR CONSTRUCTION OF STONE SIDEWALKS, THURSTIN, RIDGE AND WOOSTER STREETS, BOWLING GREEN STATE NORMAL SCHOOL, BOWLING GREEN, OHIO, AT AN EXPENDITURE OF \$4,384.19—SURETY BOND EXECUTED BY THE OHIO CASUALTY INSURANCE COMPANY.

COLUMBUS, OHIO, December 28, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Board of Trustees, Bowling Green State Normal School, and The Clague and Strohl Company, of Bowling Green, Ohio. This contract covers the construction and completion of General Contract for Stone Sidewalks, Thurstin, Ridge and Wooster Streets, Bowling Green State Normal School, Bowling Green, Ohio, and calls for an expenditure of four thousand three hundred and eighty-four and 19/100 dollars (\$4,384.19).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also furnished evidence to the effect that the consent and approval of the Controlling Board to the expenditure have been obtained as required by Section 12 of House Bill No. 502 of the 87th General Assembly. In addition you have submitted a contract bond upon which the Ohio Casualty Insurance Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.