

the fifteen mill limitation shall be levied would be contrary to the provisions of Section 5625-18a, supra. In providing the exact form of ballot which shall be used the legislature apparently did not desire that the board of education should be limited by the electors as to the period during which the district may participate.

The resolution to submit the question to the electors properly provided the period of participation. Section 5625-18b provides:

"If the majority of the electors voting thereon at such election vote in favor thereof, the taxing authority of said school district may levy a tax within such school district at such additional rate outside of the fifteen mill limitation during the period and for the purpose stated in the resolution or at any less rate, or for any of said years. The result of the election shall be certified immediately after the canvass by the board of election to the taxing authority, who shall forthwith make the necessary levy and certify it to the county auditor who shall extend it on the tax list for collection after the next succeeding February settlement; in all other years it shall be included in the annual tax budget that is certified to the county budget commission."

The foregoing section authorizes the levy of a tax at an additional rate upon favorable action of the electors as therein set forth during the period stated in the resolution or for any of said years. The resolution referred to is clearly the resolution to submit the question to the electors.

Specifically answering your question, it is my opinion that when a board of education resolves to submit to the electors the question of participation in the state educational equalization fund and a levy of taxes outside the fifteen mill limitation for a definite period of years as set forth in such resolution, and the question is submitted in accordance with Section 5625-18a, General Code, when a majority of the electors voting thereon vote in favor thereof, the board of education may levy a tax at such additional rate outside the fifteen mill limitation during the definite period of years stated in the original resolution to submit the question to the electors, or for any number of years less than said period, and there is no authority to submit to the electors the question of ceasing to participate in said fund.

Respectfully,
JOHN W. BRICKER,
Attorney General.

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APPROVAL, NOTES OF SOUTH BLOOMFIELD TOWNSHIP RURAL
SCHOOL DISTRICT, MORROW COUNTY, OHIO—\$1,250.00.

COLUMBUS, OHIO, June 17, 1933.

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