the limitations imposed by sections 5649-4 5649-5 and 5649-5a of the General Code." But this does not mean that it can only be three mills; on the contrary it means as said before that it can only be three mills in addition to what it could otherwise be which is fifteen mills—or in total fifteen mills plus three mills, or eighteen mills:

Only in this way could so-called weak school districts be placed upon an equality as it were, with the other school districts in the state. The policy of the whole act may be summed up as follows:

A very considerable (in most instances) part of the financial burden of the schools is to be borne directly by the state, all districts sharing in the state's distribution; the balance of the expense of the schools is to be borne locally, and the people of each district are to tax themselves as heavily as they can within the limitations of the Smith Law as changed by the act to this purpose, but if those limitations prevent the necessary revenues from being raised, then there is the reserve in the state common school fund (so designated by section 7582 of the General Code) which is to equalize educational advantages throughout the state by supplementing the other state and local revenues to the end that each district shall have enough money for its purposes.

It would be obviously unjust to allow the taxpayers of one district to get state moneys supplementary to a local levy of thirteen mills in the aggregate, when some other district, whose interest and sinking fund levies might be large, would have to levy eighteen mills in order to obtain the same benefits. By adhering to the principle which, in the opinion of this department, pervades the entire statute every weak school district in the state which gets state moneys will have the same tax rate—or will be on an equality.

It follows from the foregoing that the answer to the question as stated is in the negative; and that in order to qualify for participation in the reserve in the state common school fund a school district, in which there is no levy for interest and sinking fund purposes and no other special tax outside the ten mill limitation so that the aggregate levy for local purposes is ten mills or less, must vote additional taxes for school purposes in such amount, expressed in terms of rate, as to bring the total levy in the district up to eighteen mills exclusive of state highway levy and other similar levies.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1436.

HOTELS AND RESTAURANTS—LICENSE ISSUED UNDER SECTION 843 G. C. NEED NOT NECESSARILY REFER TO THE BUILDING BY ITS TRADE NAME—DESCRIPTION SUFFICIENT THAT WILL ENABLE STATE FIRE MARSHAL TO LOCATE AND IDENTIFY IT.

A hotel or restaurant license issued under sections 843 et seq., G. C., need not necessarily refer to the building or structure by its trade name. A description of the building or structure with such degree of certainty as will enable the state fire marshal and the general public to locate and identify it, is sufficient.

COLUMBUS, OHIO, July 17, 1920.

HON. WM. J. LEONARD, *State Fire Marshal, Columbus, Ohio.*

DEAR SIR:—Your letter of recent date inquiring whether or not your department should issue a hotel license to a person to conduct a hotel under a certain trade name, when a license to conduct a hotel under the same name has been issued to another person in the same city, was duly received.

An examination of sections 843 et seq. of the General Code providing for the inspection and licensing of hotels and restaurants, discloses that your department need not necessarily concern itself with the trade name under which an applicant for a license intends to conduct his hotel or restaurant. In other words, it is not necessary that a license be issued to conduct a hotel under any particular trade name. Your duty in the premises, so far as the question under consideration is concerned, will be discharged by issuing a license to conduct a hotel or restaurant in a building or structure describing the building or structure with such degree of cetainty as will enable your inspectors and the general public to locate and identify it; such, for example, among other things, as a three story frame or brick building, located at a particular street number, etc.

The question whether or not two or more persons are entitled to use the same trade name presents a question of unfair trade or competition for judicial determination, and one in which your department is not necessarily interested. There is, however, no objection to the applicant referring to the building or structure in which he proposes to conduct his hotel or restaurant by the name under which it is commonly or generally known, nor to your department in incorporating such information into the license; but it must be understood that such reference or incorporation does not confer any legal right or authority upon the licensee to use the name as against one who is legally entitled to its use. The better practice would be to omit all reference to the trade name in the license, especially in cases where your department has knowledge of the fact that two or more persons are claiming the right to its use.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1437.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENT IN CLERMONT COUNTY, OHIO.

COLUMBUS, OHIO, July 17, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

1438.

APPROVAL FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN HENRY COUNTY,OHIO.

COLUMBUS, OHIO, July 17, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*