

"A village council is unauthorized to enact an ordinance, during the current year, levying an additional tax for current expenses and the county auditor is without authority to place such additional levy upon the tax duplicate of said village for collection."

It is therefore my opinion that under the provisions of Section 4362, General Code, the council of a village is unauthorized to levy a tax not to exceed five mills on each dollar valuation of the taxable property listed for taxation in such village for the purpose of paying the expenses made in operating the waterworks plant in the village and to place said tax outside the fifteen mill limitation without a vote of the people of such village.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2936.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE
CITY OF DELAWARE AND DELAWARE COUNTY FOR THE ELIM-
INATION OF GRADE CROSSING IN THE CITY OF DELAWARE.

COLUMBUS, OHIO, November 28, 1928.

HON. HARRY J. KIRK, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication submitting for my approval contract in triplicate between the State of Ohio, the County of Delaware and the City of Delaware, relating to the construction of a railroad grade crossing elimination project and improvement on State Highway No. 116, and on a street in the City of Delaware, Ohio, locally known as West Central Avenue.

I have carefully examined said contract and assuming that a resolution has been properly passed by the Council of the City of Delaware, assuming and agreeing to pay the proportion of the cost and expense of the improvement to be contributed by the City of Delaware as set out in said contract, and authorizing the execution of said contract in manner and form as the same has been executed on behalf of the City of Delaware, Ohio, said contract is hereby approved.

There has not been submitted to me with said contract or otherwise a copy of the legislation of the Council of the City of Delaware above referred to and no opinion is expressed with respect to the same.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2937.

APPROVAL, DEED TO MIAMI AND ERIE CANAL LANDS IN THE CITY
OF CINCINNATI—ALBERT HAFERTEPEN.

COLUMBUS, OHIO, November 28, 1928.