pliance by the lessee with the conditions therein mentioned, is hereby approved by me, as is evidenced by my approval, endorsed upon the resolution, and the copies thereof, which are attached to your finding and made a part of the files relating to the cancellation of this lease.

I am herewith returning to you all of the files which you submitted to me in this matter.

Respectfully, John W. Bricker, Attorney General.

2849.

APPROVAL—PROCEEDINGS RELATING TO APPLICATION MADE BY MRS. EFFIE SEIPEL OF COLUMBUS, FOR A REDUCTION IN RENTALS UPON A RESERVOIR LAND LEASE AT BUCKEYE LAKE.

COLUMBUS, OHIO, June 22, 1934.

HON. WM. H. REINHART, Commissioner, Division of Conservation, Columbus, Ohio.

DEAR SIR:—This is to acknowledge the receipt of your recent communication with which you submit, for my examination and approval, certain findings made by you with respect to an application filed by Mrs. Effie Seipel of Columbus, Ohio, for a reduction in the amounts of delinquent and current rentals, under a reservoir land lease, executed to her under date of August 25, 1930, which lease is designated in the records of your office as Buckeye Lake Land Lease No. 268.

By this lease, which is one for a stated term of 15 years, and which provides for an annual rental of \$40.00, there is leased and demised to the lessee, above named, the right to occupy and use for cottage site and land purposes, the inner slope and water front and the outer slope and borrow pit adjacent thereto that is included in the westerly 50 feet of embankment Lot No. 14, east of the waste gates at Buckeye Lake.

The only reason assigned for the reductions requested in the rentals under this lease is that, by the provisions of this lease a larger rental is charged than is usually charged by your department for leases of other like properties, similarly situated. In other words, it appears that the parcel of land, covered by this lease, was appraised in an amount substantially larger than the appraisals made of other Buckeye Lake properties of like quantities in the same location.

By the finding made by you, it appears that the amount of delinquent rental due and unpaid under this lease is the sum of \$20.00. No reduction is made by you with respect to the amount of this delinquent rental.

However, by the finding above referred to, you have made a reduction in the current rental under this lease for the period from May 1, 1934, to May 1, 1935, from the sum of \$40.00 to the sum of \$30.00.

Upon examination of your findings and of the application for the reduction of the rentals under this lease, I find that the same are substantially in the form provided for and required by House Bill No. 467, 115 O. L. 512. In this situaOPINIONS

tion, I do not feel that I have any discretion to do otherwise than to approve your findings, which I do, as is evidenced by my approval endorsed upon the resolution and the copies thereof, which are attached to your findings and made a part of the proceedings in this matter. I am herewith returning to you all of the files which you submitted to me.

> Respectfully, John W. Bricker, Attorney General.

2850.

APPROVAL—PETITION CONTAINING A PROPOSED AMENDMENT TO THE CONSTITUTION.

COLUMBUS, OHIO, June 23, 1934.

MR. CLARENCE D. LAYLIN, Attorney at Law, 16 East Broad St., Columbus, Ohio.

DEAR SIR:—You have submitted for my examination a written petition, signed by 100 qualified electors of this state, containing proposed amendments to the Constitution and a summary of the same under the provisions of Section 4785-175. General Code.

It is proposed to amend Article 12 of the Constitution of Ohio by adding thereto Sections 5a and 5b which shall read as follows:

"Sec. 5a. Motor vehicles, registered by the owner thereof, upon the use of which on the public highways a license tax is imposed and paid, shall not be taxed in the same year as property, and the revenue derived from such license taxes shall be applied only for public thoroughfare purposes, including the control and protection of traffic thereon, and shall not be diverted, by transfer of funds or otherwise, to any other object."

* * * * * *

"Sec. 5b. Excise taxes imposed upon the receipt, storage, use, disposition or purchase of fuel suitable for use in propelling motor vehicles, or upon any two or more of the same, shall be measured by a specific sum for each unit of quantity, which shall not exceed three cents per gallon, shall be applied only for public thoroughfare purposes, including the control and protection of traffic thereon, and shall not be diverted, by transfer of funds or otherwise, to any other object."

The summaries of these amendments read as follows:

"Article XII, section 5a, would prohibit the taxation as property of motor vehicles on which license taxes have been imposed and paid, and would restrict the use of such license taxes to public thoroughfare and related purposes."

"Article XII, section 5b, would require motor vehicle fuel excise taxes to be measured by a sum for each gallon or other like unit, would limit the amount thereof to three cents per gallon, and would restrict the use of such excise taxes to public thoroughfare and related purposes."