General Code, upon the operation of motor vehicles on the public roads or highways of this state, is a law providing for tax levies within the meaning of the term as used in Article II, Section 1d of the Constitution and went into effect April 16, 1937, when approved by the Governor.

Respectfully.

HERBERT S. DUFFY,
Attorney General.

525.

APPROVAL—BONDS OF TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO, \$2,000.00.

Columbus, Ohio, April 27, 1937.

State Employes Retirement Board, Columbus, Ohio. Gentlemen:

RE: Bonds of Toledo City School Dist., Lucas County, Ohio, \$2,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above school district dated February 1, 1921. The transcript relative to this issue was approved by this office in an opinion rendered to the Industrial Commission under date of January 19, 1935, being Opinion No. 3844.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said school district.

Respectfully,

Herbert S. Duffy,
Attorney General.