

for school purposes shall be reduced in an amount equal to the increased benefits which shall be paid to such school township, etc.”

As a further effort to reduce the rate on real and tangible property the legislature provided, “that the final budget of such school township, etc., adopted in 1937 and 1938 shall not exceed the amount of the budget adopted in 1936 without the approval of the county tax adjustment board, etc.”

It is therefore a matter of almost mathematical certainty that if the budget is not permitted to exceed the total budget for 1936, and if the state pays additional sums to the local taxing units for purposes of helping defray expenses of their schools, the tax rate in such taxing units will of necessity be lowered.

It is my opinion, therefore, that it was the intention of the legislature by this means to lower the tax rate in taxing units. However, the Act contains a further provision that the budget adopted in 1936 may be exceeded by the budgets proposed for 1937 and 1938 upon “the approval of the county tax adjustment board.” Of course it necessarily follows that if the budget for the coming year is to exceed the budget for the year 1936, then the rate will have to be such as will meet the requirements as determined by the county tax adjustment board or the State Board of Tax Commissioners.

MOTOR VEHICLES, BUREAU OF: Three-wheeled motor vehicle—classification for registration.

September 20, 1937.

Mr. Mark Rodenbeck, Assistant Commissioner,
Bureau of Motor Vehicles,
Indianapolis, Indiana.

Dear Sir:

This is in answer to your request for an opinion as to the proper classification of a certain type of motor car under the registration and licensing statute. Your letter is as follows:

“We are in doubt as to the proper classification of a new type of vehicle which is being constructed. The vehicle in question has a triangular frame with one

wheel in front and two wheels on the rear. Motors usually mounted on such units are similar to motor-cycle engines.

"The following definitions are contained in the Motor Vehicle Registration and Licensing Act:

"The term "motor vehicle" shall be construed to include automobiles, locomobiles, *and all other vehicles propelled otherwise than by muscular power*, except traction engines, tractors used exclusively in drawing or propelling farm machinery, well-drilling machinery, road rollers, road and street sprinklers, motor vehicles running only upon rails or tracks, fire engines and wagons, municipally owned ambulances and police patrol wagons, but nothing in this Act shall be construed to apply to or affect bicycles and tricycles or such other vehicles as are propelled exclusively by muscular power.

"A "motor bicycle" shall be construed to mean a bicycle *having two wheels* and propelled by a motor. The attachment of a side car shall not affect the classification or definition of the term."

"In consideration of the above definitions, should the Bureau of Motor Vehicles issue a passenger car license plate or should a motorcycle plate be issued for the aforementioned three-wheel vehicles?"

The vehicle you describe might also be described as a motor-driven tricycle, or a small automobile.

In my opinion it must be classed as a passenger motor vehicle under section 9 of the Act which provides for a registration fee of five dollars on a "passenger motor vehicle" weighing less than twenty-five hundred pounds.

Acts of 1925, chapter 231, section 9, page 570.

The very exact definition in the statute of a "motor bicycle" does not permit the classification of the three-wheeled vehicle which is not designed to carry a side car as a "motor bicycle," and there is no other classification provided in the statute other than the general one of "motor vehicle." I do not believe the fact that the vehicle might be used to carry light freight as well as a passenger would affect its classification.