450

OPINIONS

3146.

APPROVAL, BONDS OF ALLEN COUNTY, \$40,400, FOR ROAD IMPROVEMENTS.

Columbus, Ohio, May 26, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3147.

APPROVAL, BONDS OF HARDIN COUNTY, \$117,000, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, May 26, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3148.

APPROVAL, BONDS OF HARDIN COUNTY, \$58,500, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, May 26, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3149.

- STATE TEACHERS RETIREMENT SYSTEM—WHERE BOARD OF EDUCATION REFUSES OR NEGLECTS TO PAY NORMAL OR DEFICIENCY CONTRIBUTIONS TO SAID SYSTEM—HOW RECOURSE OBTAINED—WHEN BOARD OF EDUCATION MAY BORROW MONEY SINCE OPERATION OF GRISWOLD ACT.
- 1. Where a board of education refuses or neglects to pay its normal or deficiency contributions to the state teachers retirement system, such local board of education is in dereliction of its duty and recourse should be had by those concerned to the provisions of sections 7610-1 G. C., which provides that the county board of education, or the probate court, as the case may be, shall discharge the duties which have been neglected by the local board of education, and where money has been paid out from the county general fund by those authorized for the local board of education, such sum shall be a charge against the school district for which the money was paid.
- 2. Since January 1, 1922, a board of education, in anticipation of the collection of current revenues in any fiscal year, may under the provisions of section 5655 (H. B. 33) borrow money and issue certificates of indebtedness, but no loans shall be made to exceed the amount estimated to be actually received from taxes