ATTORNEY GENERAL

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BUSES, SCHOOL—PURCHASED BY BOARD OF EDUCATION —LIMITATIONS AS TO INDEBTEDNESS—SECTION 2293-15 G. C.—O. A. G. 1939 PAGE 1493 APPROVED AND FOLLOWED.

SYLLABUS:

The limitations contained in Section 2293-15, General Code, as they apply to the indebtedness created in connection with the purchase of school buses, discussed. 1939 Opinions Attorney General, p. 1493, No. 1061, approved and followed.

Columbus, Ohio, August 31, 1949

Hon. Stanley N. Husted, Prosecuting Attorney Clark County, Springfield, Ohio

Dear Sir:

This is to acknowledge receipt of your letter requesting my opinion on the following matter:

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## OPINIONS

"Under General Code 4855-5, local school boards are authorized to purchase school buses on certain terms. Do the limitations contained in General Code 2293-15 apply to the indebtedness created in connection with the purchase of such a bus?"

Your attention is directed to an opinion of a former Attorney General, No. 1061, dated August 19, 1939, the syllabus of which reads as follows:

"1. When a board of education purchases school buses or other transportation equipment on the installment plan as authorized by Section 7732, General Code, and issues notes for deferred payments thereon, the amount of such notes that may be issued is limited to the extent that a levy of taxes which must be made contemporaneously with the issuance of notes to meet the interest thereon and maturities thereof when due, may be made within the limitations upon the levy of taxes as fixed in Section 2 of Article XII of the Constitution of Ohio.

"2. The provisions of Section 2293-15, General Code, with respect to the limitations on the net indebtedness that may be incurred by a school district, are applicable to the debt represented by deferred payments when a board of education resorts to the method of purchasing school buses or other transportation equipment on the installment plan as authorized by Section 7732 of the General Code of Ohio."

Section 7732 of the General Code, as referred to in the above cited Attorney General's opinion, is now a section within the new Ohio School Code adopted September 16, 1943, specifically Section 4855-5 of the General Code. In view of the fact that no material changes have been made in the law since the above opinion was rendered, I hereby concur in the same.

Respectfully,

HERBERT S. DUFFY, Attorney General.

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