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of Finance, as provided by said section shall include "all claims allowed by the Sundry Claims Board" in the state budget estimates.

The status of the employes engaged as "burning crews" is unusual in that they act in a dual capacity, viz., as agents both of the United States and of the State of Ohio. Mr. Lemke's claim, if any, is not a claim enforcible by law in the courts. In view of the dual agency of the employes in question, if a valid claim exists and it is so determined by the proper agencies of either the Federal or State Government, it would be the duty of either or both sovereignties to recompense him for his loss. In other words, I believe the question is close enough to warrant Mr. Lemke in presenting his claim under both sections last above quoted. I am of the opinion that he should at once present his claim to the Secretary of Agriculture of the United States in view of the one year period of limitations governing such officer's authority in considering such claims. And he may at the same time make due presentation of his claim to the Sundry Claims Board.

Specifically answering your question it is my opinion that Mr. Lemke should present his claim at once to the Secretary of Agriculture of the United States under Section 2, 42 (U. S.) Stat. 1066, and should also present the same claim to the Sundry Claims Board under Sections 270-6 and 154-36, General Code.

Respectfully,

EDWARD C. TURNER,
Attorney General.

1302.

APPROVAL, BONDS OF GUERNSEY COUNTY, STATE OF OHIO- \$60,988.04.

Columbus, Ohio, November 28, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

1303.

DISAPPROVAL, BONDS OF POMEROY VILLAGE SCHOOL DISTRICT, MEIGS COUNTY, OHIO—\$20,000.00.

Columbus, Ohio, November 28, 1927.

Re: Bonds of Pomeroy Village School District, Meigs County, Ohio, \$20,000.00.

Industrial Commission of Ohio, Columbus, Ohio.

Gentlemen:—An examination of the transcript pertaining to the above bond issue reveals that the bonds are being issued pursuant to a resolution adopted by the board of education of the school district on October 14, 1927. Said resolution provides for the issuing of \$20,000.00 of bonds, without a vote of the people, for the pur-

pose of purchasing a site for a junior high school building and a play ground. Incorporated in the transcript is a financial statement showing that the tax valuation for the year next preceding the passage of the resolution was \$3,950,900.00.

Section 2293-15, General Code, enacted by the 87th General Assembly as a part of House Bill No. 1, effective August 10, 1927, provides:

"The net indebtedness created or incurred by any school district without a vote of the people shall never exceed one-tenth of one per cent of the total value of all property in such school district as listed and assessed for taxation. * * *"

Section 2293-15, supra, also provides what bonds shall not be considered in ascertaining the net indebtedness of the district. Upon examination of said section I do not find that the above bond issue may be construed to come within any of the exceptions therein stated.

Under the provisions of Section 2293-15, supra, the net indebtedness created or incurred by Pomeroy Village School District, without a vote of the people, can not exceed the sum of approximately \$3,950.00. It is therefore clear that the board is not permitted by law to issue the above bonds.

For the foregoing reasons, I am compelled to advise you not to purchase the above issue of bonds.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1304.

APPROVAL, AMENDMENT TO THE ARTICLES OF INCORPORATION OF THE SUTTON AND CHESTER FARMERS MUTUAL FIRE INSURANCE COMPANY.

COLUMBUS, OHIO, November 28, 1927.

HON. CLARENCE J. BROWN, Secretary of State, Columbus, Ohio.

DEAR SIR:—I am returning to you herewith the amendment to the Articles of Incorporation of the Sutton and Chester Farmers Mutual Fire Insurance Company with my approval endorsed thereon.

Respectfully,
Edward C. Turner,
Attorney General.

1305.

DISCHARGE FROM WORKHOUSE—BY PAYMENT OF BALANCE OF FINE AND COST AFTER RECEIVING CREDIT FOR EACH DAY OF CONFINEMENT SERVED.

SYLLABUS:

Under either Section 12387 or Section 13717, General Code, a defendant committed to a workhouse until his fine and costs are paid is entitled to be discharged at any time