"That the maturities of bonds, notes or other evidence of indebtedness issue by counties and other political subdivisions, including charter municipalities, shall not extend beyond the following limitations as specified in the following classifications, the period to be measured from a date twelve months prior to the date of the earliest maturity, if maturing in annual installments, or six months prior thereto, if maturing in semi-annual installments * * *. (c) The construction or improvement of non-fireproof buildings or other structures, electric light plant and equipment, police and fire alarm and telegraph systems, fifteen years; * * *."

It is therefore observed that this issue of bonds has been made to extend over a period of time which is not permitted by the foregoing statute, and to that extent, the issue is not in accordance with the statutory provision as to the life of the improvement and the maturity of the bonds.

I am therefore compelled to disapprove the issue for the reason above stated, and you are advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2453.

DISAPPROVAL, BONDS OF ATHENS CITY SCHOOL DISTRICT, ATHENS COUNTY, \$3,500.00.

COLUMBUS, OHIO, May 5, 1925.

Re. Bonds of Athens City School District, Athens County, \$3,500.00.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

Gentlemen:—An examination of the transcript for the above bond issue discloses that the bonds which have been sold to you were probably issued under the provisions of section 7625 G. C., and the remainder under the provisions of section 7630-1 G. C.

This department requires evidence of the sufficiency of the order of prohibition for the use of the school building for part of the issue to be made under the provisions of section 7630-1 G. C., and information has now been furnished that this requirement cannot be met, and in view of the failure of the issue to this extent, you are advised that said bonds cannot be approved as legal and binding obligations of the school district, and you are therefore advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

2454.

APPROVAL, BONDS OF VILLAGE OF EUCLID, CUYAHOGA COUNTY, \$113,324.00.

COLUMBUS, OHIO, May 6, 1925.

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

10—A. G.