1543.

## APPROVAL, BONDS OF BIG ISLAND TOWNSHIP, MARION COUNTY, OHIO—\$3,045.00.

COLUMBUS, OHIO, January 7, 1928.

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

1544.

## APPROVAL, BONDS OF TRURO TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO—\$100,000.00.

COLUMBUS, OHIO, January 7, 1928.

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

1545.

DISAPPROVAL, BONDS OF RICHLAND TOWNSHIP, BELMONT COUNTY, OHIO—\$15,635.74.

COLUMBUS, OHIO, January 7, 1928.

Re: Bonds of Richland Township, Belmont County, Ohio,-\$15,635.74.

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

GENTLEMEN:—An examination of the transcript pertaining to the above issue of bonds reveals that said bonds are being issued to pay the township's portion and the property owners' portion of the cost of certain road improvements. The transcript also reveals that the bond resolution was passed on September 24, 1927.

Section 2293-17, General Code, (112 O. L. 364, 372), provides:

"The net indebtedness created or incurred by a township, exclusive of the bonds excepted in Section 2293-13 of the General Code, and exclusive of county bonds issued in anticipation of township tax levies shall never exceed two per cent of the total value of all property in such township as listed and assessed for taxation; and no such indebtedness with said exceptions shall be incurred unless authorized by vote of the electors."

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It will be noted that Section 2293-17, supra, provides that no indebtedness, with the exception of the bonds excepted in Section 2293-13, General Code, shall be incurred unless authorized by vote of the electors. The bonds excepted in Section 2293-13, General Code, (112 O. L. 364, 369), are as follows:

"Bonds or notes issued in anticipation of the levy or collection of special assessments, either in original or refunded form, county bonds issued in anticipation of the levy or collection of township taxes, notes issued in anticipation of the collection of current revenues, notes issued for emergency purposes under Section 2293-7 of the General Code or heretofore issued under Sections 4450, 5629, or 7630-1 of the General Code, and bonds issued to pay final judgments shall not be considered in calculating the net indebtedness."

Bonds by a township issued to pay the township's portion of the cost of road improvements clearly do not fall within the excepted class set out in Section 2293-13, General Code. The transcript does not indicate that an election was held on the question of whether or not the above bond should be issued.

For the above reasons, it is my opinion that the above bonds are being issued without legal authority and I am therefore compelled to advise you not to purchase the same.

> Respectfully, Edward C. Turner, Attorney General.

1546.

## APPROVAL, ABSTRACT OF TITLE TO LAND IN TOWNSHIP OF GOSHEN, TUSCARAWAS COUNTY, OHIO, FOR THE SCHOENBRUN SITE.

## COLUMBUS, OHIO, January 7, 1928.

HON. ROBERT H. NUSSDORFER, Secretary of Committee for Purchase of Site of Village of Schoenbrun, Dover, Ohio.

DEAR SIR:—You have submitted for my examination and opinion an abstract of title prepared and certified by Mrs. Jessie B. Arx, abstracter, of New Philadelphia, Ohio, under date of October 10, 1927, pertaining to a tract of approximately 111.39 acres of land situated in the Township of Goshen, County of Tuscarawas and State of Ohio, which it is proposed to purchase from Otis P. Morris.

Upon examining said abstract, I am of the opinion that Otis P. Morris has a good and merchantable title to said premises, subject to the following:

1. The taxes for 1927, the amount of which does not appear in the abstract.

2. A right of way executed by O. P. Morris to The Ohio Service Company on February 8, 1923, recorded in Lease Book 14, page 617, granting the right to construct, operate and maintain a power line with the right to set necessary guy and brace poles, and attach the guy wires over and along the property. The consideration to be paid was \$2.00 for each and every pole or tower erected in open ground and \_\_\_\_\_\_ dollars for each and every pole erected on fence lines or along streets and highways. The lease stated that at that time there were twenty-one poles on the land.

3. An easement granted by Otis P. Morris and wife to The Ohio Service Company on March 17, 1926, recorded in Lease Book 18, page 292, granting the right to construct, erect, operate and maintain a line for the purpose of transmitting electric or