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that nowhere in any of the proceedings of the county commissioners of Auglaize county or of the joint board were any such findings made. The petitions in each case allege that the improvement will conduce to the public health, convenience and welfare, but no such findings are made by the commissioners.

The several transcripts are in certain respects incomplete, but in view of the doubt in my mind as to the constitutionality of the ditch law, under authority of which the bonds were issued, I deem it unnecessary to go into detail or to suggest necessary corrections.

For the reasons expressed, I believe it my duty to advise that you decline to accept the bonds.

Respectfully,

JOHN G. PRICE,

Attorney-General.

1871.

APPROVAL, BONDS OF UNION COUNTY, OHIO, IN AMOUNT OF \$25,000.00. FOR DITCH IMPROVEMENTS.

COLUMBUS, OHIO, February 21, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

1872.

DISAPPROVAL, REFUNDING BONDS OF WESTON VILLAGE SCHOOL DISTRICT IN AMOUNT OF \$14,000.00.

Columbus, Ohio, February 23, 1921.

Ohio State Teachers Retirement System, Columbus, Ohio.

Re: Refunding bonds of Weston Village School District in the amount of \$14,000, being 28 bonds of \$500 each.

Gentlemen:—Upon examination of the transcript for the above bond issue I find that the resolution authorizing the issuance of the bonds was adopted November 10, 1920, and that it is provided in said bond resolution that the bonds shall be dated October 1, 1920. I find no provision in the General Code which authorizes a board of education to issue bonds bearing date prior to the date of the passage of the legislation authorizing their issuance. In fact, the General Code contains no provision relative to the dating of bonds issued under authority of section 5656. It can not, however, be assumed that the mere absence of any provision will authorize the board of education to issue bonds which shall bear date prior to their authorizing act. If they are authorized to issue bonds bearing date six weeks prior to the bond resolution, by the same reasoning they could issue bonds bearing date a year or more prior to the bond resolution. This practice should not to say the least be approved, and I therefore advise you not to accept the bonds.