3032.

DISAPPROVAL, BONDS OF JACKSON TOWNSHIP ROAD DISTRICT, SENECA COUNTY, IN AMOUNT OF \$4,000.

COLUMBUS, OHIO, April 27, 1922.

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

Re.: Bonds of Jackson Township, Seneca County, Ohio, Road District, \$4,000, for the improvement of Vrooman Road No. 64, Sec. B.

Gentlemen:—The bonds under consideration were issued by the township trustees of Jackson township under authority of section 3298-45 G. C. in anticipation of the collection of taxes levied upon Jackson township, Seneca county, Ohio, road district, which comprises all of said township lying outside of the city of Fostoria. The transcript discloses that said road district was created by resolution of the township trustees August 24, 1912, and that the proceedings for the particular improvement under consideration were commenced by the resolution of necessity adopted May 2, 1921.

The provisions of the General Code under authority of which the road district under consideration was created by said resolution adopted August 24, 1912, were repealed by the so-called Cass Road Law (105-106 O. L. 664). Said Cass Law contained a saving clause, being section 303 thereof, which preserved road districts theretofore created for the purpose of enabling them to carry out and complete all contracts and obligations of such district, but said saving section specifically provided that no new obligations should be contracted after the taking effect of said act. Therefore, the existence of Jackson township, Seneca county, Ohio, road district ceased, at least in so far as new improvement contracts were concerned, upon the taking effect of the Cass Road Law. It is true that the legislature in 107 O. L., 83, re-enacted a township road district law. This new law, however, did not in my opinion have the effect of reinstating road districts which ceased to exist by reason of the repealing clause of the Cass Road Law.

The transcript fails to show that the township trustees of Jackson township by proper proceedings have since the enactment of the present district road law organized a road district comprising all of Jackson township outside of the city of Fostoria, Ohio.

It therefore follows that the township trustees of said Jackson township are without authority to issue bonds in anticipation of the collection of taxes levied in said district for road improvement purposes.

For the reasons stated I advise the Industrial Commission not to purchase said bonds.

Respectfully,

John G. Price,

Attorney-General.

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