1305.

DISAPPROVAL, BONDS OF BRIMFIELD TOWNSHIP RURAL SCHOOL DISTRICT, PORTAGE COUNTY, OHIO, IN AMOUNT OF \$75,000.

COLUMBUS, OHIO, June 3, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

Re Bonds of Brimfield township rural school district, Portage county, in the amount of \$75,000, for improvement purposes.

Gentlemen:—I have examined the transcript of the above bond issue and decline to approve the validity of said bonds for the following reasons:

- (1) The resolution of August 7, 1919, calling an election upon the question of issuing bonds under section 7625 G. C. fails to contain a finding of the board of education making an estimate of the cost of the proposed improvement, as required by said section 7625. I am of the opinion that the findings, including the making of an estimate, are essential steps in the procedure preliminary to the calling of the election.
- (2) The resolution of January 22, 1920, calling an election under section 7625 fails to make the findings and the estimate required by said section.
- (3) The resolution of January 22, 1920, fixes the date of the election as February 2, 1920. The clerk's certificate recites that notice of such election was posted on January 19, 1920—three days before the resolution authorizing such posting was passed.
- (4) No provision has been made by the board of education for a tax levy to pay the interest upon said bonds as it falls due and to create a sinking fund for the redemption of the bonds at maturity. Under Article XII, Section 11 of the Constitution provision for such tax levy must be made before bonds can be issued.

I am therefore of the opinion that said bonds are not valid and binding obligations of Brimfield township rural school district, and advise the commission not to purchase the same.

Respectfully,

JOHN G. PRICE,

Attorney-General.

1306.

DISAPPROVAL, BONDS OF WILLIAMS COUNTY, OHIO, IN AMOUNT OF \$13,500, ROAD IMPROVEMENTS.

Columbus, Ohio, June 3, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

Re—Bonds of Williams county, in the amount of \$13,500, for the improvement of the Melbern North and South road, No. 177, in Center township.

Gentlemen:—I have examined the transcript of the proceedings of the county commissioners relative to the above bond issue, and decline to approve the validity of said bonds for the following reasons: