which municipalities are authorized to acquire or construct. A permanent improvement is defined in Section 2293-1, General Code, as "any property, asset or improvement with an estimated life or usefulness of five years or more". The General Code authorizes municipalities to improve water courses. Sections 3939, 3623 and 3812, General Code. Unquestionably water courses or streams may be improved by the construction of improvements, which would fall within the definition of permanent improvements as defined in the Uniform Bond Act and which would serve to effectuate the purpose of flood control. Section 3812, General Code, relating to the power to levy special assessments, provides that such assessments may be levied to pay any part of the cost of changing the channel of a stream or water course, constructing any retaining wall or flood gates. To that extent bonds may be issued to effectuate the purpose of flood control, but the legislature has not expressly authorized the issuance of municipal bonds for general flood control purposes as such.

It is, therefore, my opinion that a municipality may not issue bonds for the general purpose of flood control.

In formulating the foregoing conclusions, it must be borne in mind that the legislature has made adequate provision and set up complete machinery in order to protect the citizens of Ohio and their property from damage by floods. These provisions are contained in the "Conservancy Act of Ohio", being Sections 6828-1, et seq., General Code.

General flood protection may also be provided under the so-called Single County Ditch Law, Sections 6442, et seq., General Code. In this connection, I direct your attention to Opinion No. 2919, rendered under date of February 6, 1931, copy of which is enclosed.

Respectfully,

GILBERT BETTMAN,

Attorney General.

4100.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS RESIDENT DISTRICT DEPUTY DIRECTOR IN PAULDING COUNTY—EUGENE P. LIGHT.

Columbus, Ohio, February 26, 1932.

Hon. O. W. Merrell, Director of Highways, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination a bond in the penal sum of \$5,000.00 upon which the name of Eugene P. Light appears as principal and The Fidelity and Casualty Company of New York appears as surety, conditioned to cover the faithful performance of the duties of the principal as Resident District Deputy Director in Paulding County.

Finding said bond legal and proper as to form, I have endorsed my approval thereon and return the same herewith.

Respectfully,

GILBERT BETTMAN,

Attorney General.