

is necessary to purchase a site or sites to erect a schoolhouse or houses, to complete a partially built schoolhouse, to enlarge, repair or furnish a schoolhouse, or to purchase real estate for playground for children, or to do any or all of such things, that the funds at its disposal or that can be raised under the provisions of sections seventy-six hundred and twenty-nine and seventy-six hundred and thirty, are not sufficient to accomplish the purpose and that a bond issue is necessary, the board shall make an estimate of the probable amount of money required for such purpose or purposes and at a general election or special election called for that purpose, submit to the electors of the district the question of the issuing of bonds for the amount so estimated. Notices of the election required herein shall be given in the manner provided by law for school elections."

The requirements of this section are clearly mandatory and the findings and estimate of cost therein required to be made by the board are jurisdictional to their authority to call an election. The transcript fails to show that the board complied with the mandatory provisions of said section. In fact the resolution adopted by the board on August 20, 1920, under authority of which said election was held, affirmatively shows that such findings and estimate were not made. This failure is in itself fatal to the validity of the election and consequently to the bonds.

(2) The transcript fails to show that provision has been made by the board of education for the levy and collection of an annual tax sufficient in amount to pay the interest upon and create a sinking fund for the redemption of the principal of the bonds at maturity. Such provision is necessary under Article XII, section 11, of the Ohio constitution.

(3) The transcript fails to show that a canvass of the election returns was made by the board of education as required by section 5120 G. C.

(4) The transcript contains no financial statement showing that the board of education will be able to pay interest and create a sinking fund for the redemption of the bonds.

(5) The transcript is not certified by any authorized officer of the district.

The last three objections mentioned could probably be corrected, but in view of the objections mentioned in the first two paragraphs this would be of no avail. I therefore advise you not to accept the bonds.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

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2149.

APPROVAL, BONDS OF LOGAN COUNTY, OHIO, IN AMOUNT OF  
\$26,000, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, June 8, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*