OPINIONS

in the sum of \$200.00, each with annual maturities beginning on September 1, 1926. Also copy of school order No. 571, making requirements for the repair of the building to make the same safe, shows that said order is signed by C. A. Benedict, chief of division. There is also affidavit of the publisher showing proof of publication of the notice of the bond sale. The maturities of the bonds are not in compliance with the provisions of section 2295-12 G. C. as amended in 111 O. L., page 88, which is as follows:

"All bonds hereafter issued by any county, municipality, including charter municipalities, school district, township or other political subdivision shall be serial bonds maturing in substantially equal semi-annual or annual installments. If issued with semi-annual maturities the first installment shall mature not earlier than the first day of March next following the fifteenth day of July next following the passage of the ordinance or resolution authorizing such bonds; and if issued with annual maturities, the first installment shall mature not earlier than the first day of the second September next following said fifteenth day of July. In either case the first installment shall mature not later than eleven months after said earliest date thereof."

This error as to the maturity of the bonds might be corrected, but the resolution as submitted contains no provision whatever for the levying of a tax, or for the making of the bonds general obligations of the school district, and in that respect is so defective that I can see no way to amend same, except by the adoption of a new bond resolution.

The order of the Department of Industrial Relations of C. A. Benedict, chief of the division, does not bear the approval and seal of the Director of the Department of Industrial Relations, as required by law, and as required by the decision of the supreme court, and for this reason cannot be used as the basis of this issue.

However, the bond resolution recites that these bonds are to be issued under the provisions of section 7629 G. C. and not under the provisions of section 7630-1 G. C. The order is therefore not considered as the basis of the issue.

Compliance has not been shown with the provisions of section 5654-1 G. C. which requires that the bonds shall not be sold until the contract has been let for the improvement.

In view of the failure to meet statutory requirements in the foregoing respects, and especially in view of the fact that the bond resolution as submitted cannot be used as a basis for requiring a levy to meet maturing bonds and interest, I am therefore compelled to disapprove the issue, and advise you not to accept said bonds.

Respectfully,

C. C. CRABBE, Attorney General.

2981.

APPROVAL, BOND COVERING FAITHFUL PERFORMANCE OF DUTIES OF GEORGE CARR, AS DEPUTY HIGHWAYS COMMISSIONER.

COLUMBUS, OHIO, December 3, 1925.

HON. G. F. SCHLESINGER, Director of Highways and Public Works, Columbus, Ohio.

DEAR SIR:-You have submitted to this department for my approval a bond submitted to cover the faithful performance of the duties of George Carr, as Deputy Highway Commissioner. While the bond submitted is not upon the regular form which is furnished by the state, it seems to be sufficient for the purpose.

Your attention is directed to the fact, however, that Mr. Carr has not signed the bond and it will be necessary that he attach his signature thereto. Also you are advised that it will be necessary that the governor endorse his approval upon the bond. Your attention is further directed to section 2 of the General Code, which requires that all persons appointed to an office under the constitution or laws of the state, and cach deputy or clerk of such officer, shall take oath of office before entering upon the discharge of his duties.

Enclosed you will find an oath which it is suggested that Mr. Carr have executed and attach to the bond which is returned herewith. It is suggested that it will be to the advantage of all concerned if your department will adopt the practice of having such bonds executed upon the regular blanks provided by the Secretary of State for this purpose.

> Respectfully, C. C. CRABBE, Attorney General.

2982.

APPROVAL, BONDS OF CAMDEN TOWNSHIP RURAL SCHOOL DIS-TRICT, LORAIN COUNTY, \$9,000.00.

COLUMBUS, OHIO, December 3, 1925.

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

2983.

APPROVAL, BONDS OF VILLAGE OF LOUDONVILLE, ASHLAND COUN-TY, \$10,500.00.

COLUMBUS, OHIO, December 2, 1925.

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

2984.

APPROVAL, BONDS OF VILLAGE OF SOUTH ZANESVILLE, MUS-KINGUM COUNTY, \$12,830.13.

COLUMBUS, OHIO, December 2, 1925.

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