840 OPINIONS

and accepted. Under the terms of this deed it will be the duty of the State to pay the taxes for the year 1922.

You have further submitted Encumbrance Estimate No. 6257 which contains the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in the sum of \$700.00 to cover the purchase of said premises.

The deed, encumbrance estimate and abstract are being returned herewith.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3613.

APPROVAL, BONDS OF BELMONT COUNTY, \$30,000, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, September 20, 1922.

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

Re: Bonds of Belmont County, \$30,000, for the improvement of Sandy Ridge Road, being two issues as follows: \$12,000 for the county's portion consisting of one bond payable in 2 installments of \$6,000 each; \$18,000 in anticipation of the collection of special assessments for property owners' share consisting of 1 bond payable in 10 installments of \$1,800; 6 per cent.

Gentlemen:—I have examined the transcript of the proceedings of the county commissioners and other officers of Belmont County, relative to the above bond issue and find the same regular and in conformity with the provisions of the General Code.

I am of the opinion that a bond for said issue with combined principal and interest coupons attached, drawn in accordance with the bond ordinance authorizing the same and in compliance with the resolution of the Industrial Commission, adopted under authority of section 1465-58a G. C. will upon delivery, constitute a valid and binding obligation of said county.

Since the passage of the resolution purchasing said bonds by the Industrial Commission the county commissioners of Belmont County, in order to meet the requirements of the Griswold Act, have amended their proceedings so that the date of the bonds in both issues is September 1, 1922, instead of July 1, 1922. I suggest that your records be changed accordingly.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3614.

APPROVAL, BONDS OF SPRINGFIELD RURAL SCHOOL DISTRICT, MAHONING COUNTY, \$56,000, FOR CONSTRUCTION OF ADDITION TO SCHOOL BUILDING.

Columbus, Ohio, September 20, 1922.