I am also of the opinion that the authority conferred by House Bill No. 254 was repealed by the Griswold Act and that boards of education are without authority since January 1, 1922, to issue deficiency bonds under said House Bill No. 254.

Since it appears from the transcript that the resolution of the board of education authorizing the issuance of the bonds under consideration was not adopted until February 28, 1922, it follows that there was no authority in law for the issuance of said bonds at that time and I advise the Industrial Commission not to purchase the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2992.

DISAPPROVAL, DEFICIENCY BONDS OF FREEDOM TOWNSHIP RURAL SCHOOL DISTRICT, PORTAGE COUNTY, IN AMOUNT OF $7,780.43.

COLUMBUS, OHIO, April 14, 1922.

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

Re.: Deficiency Bonds of Freedom Township Rural School District, Portage County, Ohio, in the amount of $7,780.43.

GENTLEMEN:—The above bonds are issued under authority of House Bill No. 254, 109 O. L., 191, which conferred authority upon boards of education to issue bonds to meet deficiencies for the school year ending July 1, 1921.

In Opinion No. 2984, dated April 13, 1922, I advised the Bureau of Inspection and Supervision of Public Offices that a municipality was without authority after January 1, 1922, to issue deficiency bonds under the provisions of House Bill No. 4, 109 O. L., p. 17, by reason of the fact that said House Bill No. 4 was repealed by the provisions of the Griswold Act, 109 O. L., 336, such repeal taking effect January 1, 1922. House Bill No. 4 and House Bill No. 254 contain practically identical provisions, being different only in that House Bill No. 4 authorizes the funding of deficiencies in municipal corporations for the fiscal year ending December 31, 1921, whereas House Bill No. 254 authorizes the funding of deficiencies in school districts for the year ending July 1, 1921.

For reasons identical with those set forth in said Opinion No. 2984, referred to, I am also of the opinion that the authority conferred by House Bill No. 254 was repealed by the Griswold Act and that boards of education are without authority since January 1, 1922, to issue deficiency bonds under said House Bill No. 254.

Since it appears from the transcript that the resolution of the board of education authorizing the issuance of the bonds under consideration was not adopted until January 26, 1922, it follows that there was no authority in law for the issuance of said bonds at that time, and I advise the Industrial Commission not to purchase the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.