760 OPINIONS

3456.

APPROVAL, BONDS OF VILLAGE OF CORTLAND, \$3,500, FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, August 2, 1922.

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

3457.

APPROVAL, BONDS OF SHERWOOD VILLAGE SCHOOL DISTRICT, DEFIANCE COUNTY, \$4,000, FOR FUNDING CERTAIN INDEBTEDNESS OF SAID VILLAGE.

COLUMBUS, OHIO, August 2, 1922.

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

3458.

DISAPPROVAL, BONDS OF STOW TOWNSHIP RURAL SCHOOL DISTRICT, SUMMIT COUNTY, \$30,000.

COLUMBUS, OHIO, August 2, 1922.

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

Re: Bonds of Stow Township Rural School District, Summit County, Ohio, in the sum of \$30,000, for the purpose of providing equipment for and improving the new high school building and grounds and to repair old school building.

Gentlemen:—I have examined the corrected transcript submitted of the proceedings of the board of education and of other officers of Stow Township Rural School District relating to the above issue of bonds and find that I am required to disapprove said issue specifically for the reason that the last bond of the series of bonds covering this issue has a date of maturity extending beyond the maximum maturity of the issue as certified by the clerk of the township as the fiscal officer thereof. Said transcript as corrected shows that on May 29, 1922, prior to the adoption of the resolution providing for this issue of bonds, the clerk, pursuant to the requirements of section 2295-10 G. C. certified that the maximum maturity of said bonds should not exceed twelve years from the date thereof. The resolution of said board of educa-

tion providing for this issue of bonds fixed the date thereof as of July 1, 1922 and provided that the bonds covering the issue should be in denominations of \$2,500 each, the first of which was to become due and payable October 1, 1923 and the others in consecutive years thereafter, the last of said bonds falling due October 1, 1934. It will thus be seen that the maturity of the last bond of the series covering this issue is three months beyond the date of maximum maturity specified in the certificate of the clerk, contrary to the express provisions of said section 2295-10 G. C. which provides that no bonds shall be authorized or issued with maturities extending beyond the maturities certified by the fiscal officer.

For the reason herein noted, I am of the opinion that this issue of bonds is illegal and that you should not purchase the same.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3459.

DISAPPROVAL, BONDS OF ZANE TOWNSHIP RURAL SCHOOL DISTRICT, LOGAN COUNTY, \$10,000, FOR PURPOSE OF FUNDING CERTAIN INDEBTEDNESS.

Columbus, Ohio, August 2, 1922.

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

Re: Bonds of Zane Township Rural School District, Logan County, Ohio, \$10,000, for the purpose of funding certain indebtedness which from its limits of taxation said school district is not able to pay at maturity.

Gentlemen:—I have examined the transcript submitted of the proceedings of the board of education and other officers of Zane Township Rural School District relating to the above issue of bonds and find that I am unable to approve said issue for the reason that some of the items of indebtedness covered by this issue of bonds and which are sought to be funded thereby are contractual obligations of such a nature as to fall squarely within the provisions of section 5660, General Code, and are not, therefore, items of legal indebtedness which can be funded under section 5656, General Code.

The items of indebtedness to which I particularly refer are those of the Fuse Gas Engine Company for repairs on the engine at the school house; that of the Logan County Lumber Co. for material furnished for certain repairs on the school house building; that of the Lilly White Oil Co. for gasoline and oil furnished for the use of the engine at the school house; that of Harvey & Moffit for coal furnished for use at the school house, and a number of other items of indebtedness which are listed as miscellaneous. So far as I can see on the transcript submitted all of these items of indebtedness fall within the provisions of section 5660 G. C. and are not exempted therefrom by the provisions of this or of any other section and by the requirements of said section 5660 G. C. the money for the payment of the above mentioned items of indebtedness should have been in the treasury at the time the contracts therefor were made and this should have been so certified by the clerk as therein required. The provisions of this section not having been complied with when these items of indebted-