pose of paying a part of the compensation, damages and costs of the improvement of I. C. H. No. 276, Sandusky-Clyde road, section S.

Gentlemen:—Upon examination of the transcript of the proceedings of the county commissioners purporting to authorize the issuance of the above bonds I find that the proceedings for this improvement were commenced by the passing of a resolution applying for state aid prior to March 18, 1919. The actual date of the passage of this resolution is not given in the transscript, but it appears from the copy of the letter of the state highway commissioner approving said application, which is dated March 18, 1919, that said resolution was adopted prior to that date. The transcript also discloses that the bonds under consideration are to bear interest at the rate of six per cent per annum.

In the case of State ex rel. Frank T. Andrews, et al. vs. Zangerle, 101 O. S. 235, the supreme court held that county commissioners were without authority to issue bonds bearing a rate of interest in excess of five per cent for the cost and expense of road improvement, the proceedings for which were commenced prior to February 17, 1920.

Since the proceedings for the road improvement under consideration were commenced prior to that date as shown by the transcript, I am unable to approve the bonds issued in pursuance thereof, which bear a rate in excess of five per cent.

I am therefore of the opinion that the bonds under consideration are not valid and binding obligations of Eric county and advise the department of industrial relations not to accept the same.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2427.

APPROVAL, BONDS OF BLOOMFIELD TOWNSHIP RURAL SCHOOL DISTRICT, JACKSON COUNTY, IN AMOUNT OF \$27,000.

Columbus, Ohio, September 19, 1921.

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

2428.

MUNICIPAL COURT OF ALLIANCE—OFFICES COMPATIBLE—MEMBER OF BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTIONS AND ACTING JUDGE OF SAID COURT—ALSO DEPUTY CLERK OF BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTION AND ACTING JUDGE OF SAID COURT, QUALIFIED—OFFICES INCOMPATIBLE—MEMBER OF BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTION AND DEPUTY CLERK OF SAME BOARD.

1. A member of the board of deputy state supervisors and inspectors of elections may perform the duties of acting judge of the municipal court of Alliance during the vacation of the regular judge, as these offices are compatible.