3520.

APPROVAL, BONDS OF NEW PHILADELPHIA CITY SCHOOL DISTRICT. TUSCARAWAS COUNTY, \$28,000, FOR FUNDING CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, August 18, 1922.

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

3521.

DISAPPROVAL, BONDS OF SPENCER TOWNSHIP, LUCAS COUNTY, \$1,500 FOR PURPOSE OF ERECTING TOWN HALL.

COLUMBUS, OHIO, August 18, 1922.

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

Re: Bonds of Spencer Township, Lucas County, \$1,500, for the purpose of erecting a town hall in said township.

Gentlemen:—An examination of the transcript of proceedings of the board of township trustees of Spencer township relating to the above issue of bonds discloses that I am required to disapprove said issue for the following reasons:

1. This proposed issue of bonds is one pursuant to a vote of the electors of said township at a special election held on the 10th day of June, 1922. Inasmuch as the amount of this bond issue and the estimated cost of the improvement as well does not exceed the sum of \$20,000, the proceedings relating to the bond issue are governed by the provisions of section 3260 G. C., rather than by those of sections 3395 et seq. G. C., which apply substantially to cases where it is desired to construct a town hall at a cost in excess of that authorized by section 3260.

Section 3260 G. C., provides as follows:

"The trustees shall fix the place of holding elections within their township, or of any election precinct thereof. For such purpose they may purchase or lease a house and suitable grounds, or by permanent lease or otherwise acquire a site, and erect thereon a house. If a majority of the electors of the township or a precinct thereof, voting at any general election, vote in favor thereof, the trustees may purchase a site and erect thereon a town hall for such township or precinct and levy a tax on the taxable property within such township or precinct to pay the cost thereof, which shall not exceed two thousand dollars. At least thirty days notice shall be given in at least five of the most public places in the township or precinct, that at such election a vote will be taken for or against a tax for such purpose."

From the provisions of the section above quoted, it appears that the vote of the electors authorizing the issue of bonds for the above stated purpose was required to be taken at a general election. Inasmuch as a vote on the question of this bond issue was not taken at a general election, said issue is not authorized and the proceedings of the board of township trustees relating thereto are wholly invalid.

In addition to the objection to the proceedings above noted, an examination of the transcript discloses a number of other objections sufficient to prevent my approval of the issue, unless corrected, but inasmuch as the objection above indicated herein is of such nature as to require my disapproval of this issue, no good purpose will be served so far as you are concerned by disclosing the other objections noted.

As above indicated, I am of the opinion that this issue of bonds is invalid and that you should not purchase the same.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3522.

DISAPPROVAL, BONDS OF STRYKER VILLAGE SCHOOL DISTRICT, WILLIAMS COUNTY, \$12,500, FOR FUNDING CERTAIN INDERTEDNESS.

COLUMBUS, OHIO, August 19, 1922.

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

Re: Bonds of Stryker Village School District, Williams county, \$12,500, for the purpose of funding and thereby extending the time of payment of certain indebtedness, which said school district is unable to pay at maturity by reason of its limits of taxation.

Gentlemen:—I have examined the transcript submitted of the proceedings of the board of education of Stryker Village School District relating to the above issue of bonds, and find that I am required to disapprove said issue for the following reasons:

- 1. The first bond of the series of bonds covering this issue, according to the provisions of the bond resolution, matures March 1, 1923. This provision of the bond resolution is in violation of the provisions of section 2295-12 G. C., 109 O. L. 344. Assuming that the tax levy for said sinking fund purposes with respect to this issue of bonds has been carried into the 1922 budget of the school district, it is apparent from the provisions of said section that said first bond should not mature earlier than on or about September 1, 1923.
- 2. The resolution of the board of education providing for this issue does not contain any finding or determination by the board that the indebtedness sought to be funded by said issue of bonds is an existing, valid and binding obligation of said school district as required by section 5658 G. C.
- 3. Some of the items of indebtedness, the amounts of which do not appear, arise out of contract obligations which fail within the provisions of section 5660 G. C. and are not excepted therefrom by the provisions of section 5661 G. C., or by any other provisions of law. The items of indebtedness that I refer to are those mentioned in the bond resolution as supplies, coal, repairs and supplies for auto bus. The items of indebtedness arising out of contracts for the employment of teachers and other