ATTORNEY-GENERAL.

2436.

## APPROVAL, BONDS OF TRUMBULL COUNTY IN AMOUNT OF \$69,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, September 22, 1921.

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

2437.

## APPROVAL, BONDS OF WEBSTER TOWNSHIP RURAL SCHOOL DIS-TRICT, WOOD COUNTY IN AMOUNT OF \$40,000.

COLUMBUS, OHIO, September 24, 1921.

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

2438.

## DISAPPROVAL, DEFICIENCY BONDS OF VILLAGE OF SHANESVILLE IN AMOUNT OF \$5,200.

COLUMBUS, OHIO, September 24, 1921.

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

Re: Deficiency bonds of the village of Shanesville in the amount of \$5,200.

GENTLEMEN:—From the transcript for the above bond issue submitted for my examination, it appears that the council of the village of Shanesville in the issuance of the bonds under consideration was acting under authority of House Bill No. 4.

Sections 2 and 3 of House Bill No. 4 are as follows:

"Section 2. The taxing authorities of a subdivision by resolution (which resolution shall go into immediate effect without publication, and without being subject to a referendum) may direct the accounting officer of the subdivision to make up a financial statement of such subdivision as of the first day of February, 1921. Such accounting officer shall immediately examine the records, books and accounts of his office, and shall make up and file such statement in the office of the clerk of the taxing authorities. Such statement shall contain:

1. The balance outstanding to the credit or debit of the several funds, except sinking funds, on the books of the subdivision on February 1, 1921.

2. A showing in detail of the outstanding unfunded indebtedness

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