2898.

- APPROVAL, BONDS OF GUERNSEY COUNTY, \$14,022.36.

COLUMBUS, OHIO, October 24, 1925.

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

2899.

APPROVAL, LEASES MIAMI & ERIE CANAL, OHIO CANAL, HOCKING CANAL, INDIAN LAKE, ST MARYS LAKE, AND NESMITH LAKE.

COLUMBUS, OHIO, October 26, 1925.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

Gentlemen:—I have your letter of October 24, 1925, in which you enclose the following leases, in triplicate, for my approval:

i i	
Miami and Eric Canal	ν
Simon Brower, land lease	\$
. W. Baker, land lease	
ayton Power and Light Company, pole line lease	
he Gordon-Hauss-Folk Company, land lease	
ing and Fink, land lease	
fred Koch, land lease	
. Newsalt, land lease	
ne Ohio Fuel and Gas Company, pipe crossing lease	
thony B. Schweiterman, land lease	
orest Winters, land lease	
C. Ziegenfelder, land lease	
ew York, Chicago & St. Louis R. R. Co., water lease	
Ohio Canal	
e Canal Fulton Lake and Improvement Co., land lease	
arles E. Glazier, land lease	
e Isaac Walton League, Chapter No. 9, land lease	
P. Lewis, land lease	
W. Miskiman, Jr., land lease	
e Cleveland Garbage Disposal Plant, water lease	
Hocking Canal	
he National Fire Proofing Co., land lease	
Indian Lake	
esse D. Coffman, dock-landing and fishing platform	
T. Naddy and A. O. Strauss, yacht club and cottage site	
obert H. Wagner, hotel, cottage site, landing and parking	

The Taponola Company, park\$	1,400.00
Walter A. Miller, private landing, lawn and gardening	200.00
F. B. Shirley, cottage site and landing	200.00
Nesmith Lake	
E. J. Gray, boat house and walkway	100.00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,
C. C. CRABBE,
Attorney General.

2900.

DISAPPROVAL, BONDS OF CITY OF JACKSON, JACKSON COUNTY, \$20,000.00.

COLUMBUS, OHIO, October 26, 1925.

Re: Bonds of City of Jackson, Jackson County, \$20,000.00.

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

Gentlemen:—The transcript for the foregoing issue of bonds discloses that the council of the city has passed an ordinance "providing for the issuance of funding bonds to provide for the funding of \$20,000.00 of a judgment held by the Jackson Municipal Water Company against the city of Jackson, Ohio, said \$20,000.00 being applied to the funding of indebtedness incurred prior to January 1, 1924."

Section 5649-1c G. C. provides as follows:

"On or before the first Monday in May of each year, the fiscal officer of the municipal corporation or other political subdivision shall certify to the council, county commissioners, board of education or other tax levying authority of his political subdivision the amount of tax necessary to provide for the payment of final judgments against the political subdivision, except in condemnation of property cases, and said tax levying authority shall place such amount in the annual tax levying ordinance, resolution or other measure for the full amount certified."

As observed by the foregoing section, provision is made for a tax levy to provide for the payment of such final judgments, but there is no statutory authority for the issuance of bonds in anticipation of the collection of such tax.

Section 2295-8 G. C., as amended in 110 O. L., page 160, provides:

"When the fiscal officer of any county or other political subdivision, including charter municipalities, certifies to the bond-issuing authority that, within the limits of its funds available for the purpose, the subdivision is unable, with due consideration of the best interests of the subdivision, to pay a final judgment rendered against the subdivision in an action for personal injuries or based on other non-contractual obligation, then such subdivision may issue bonds, in an amount not exceeding the amount of the