

Section 3939 G. C. and all other provisions of law or of the constitution for creating or incurring indebtedness apply as well to charter municipalities as to others, and the general law last enacted as to such limitations will necessarily apply to all.

Section 13 of Article XVIII of the constitution provides that laws may be passed to limit the power of municipalities to levy taxes and incur debts for local purposes. This constitutional provision is made without exception. The limitation as found in section 3941 G. C. is general and must be construed to apply to all municipalities. Any prior legislative act providing different limitation to one class must give way to such general law applying to all classes.

I am therefore of the opinion that the limitation of one per cent as provided in section 3941 G. C. and enacted in 111 O. L., page 338, applies to all municipalities and that said section repeals section 3948-1 G. C. in so far as such section 3948-1 G. C. is inconsistent therewith.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

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3248.

APPROVAL, BONDS OF BERGHOLZ VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, \$10,000.00.

COLUMBUS, OHIO, April 3, 1926.

Re: Bonds of Bergholz Village School District, Jefferson County, \$10,000.00, payable in 10 semi-annual installments of \$1,000.00 each—5½%.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

GENTLEMEN:—I have examined the transcript of the proceedings of the board of education and other officers of Bergholz Village School District, Jefferson County, relative to the above bond issue, and find the same regular and in conformity with the provisions of the Constitution and General Code of Ohio.

I am of the opinion that bonds issued under the proceedings set forth in the transcript, which is an authenticated copy of the proceedings of said officials, will, upon delivery, constitute a valid and binding obligation of said school district.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

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3249.

APPROVAL, CERTIFICATE OF TITLE TO THE PREMISES IN NILE TOWNSHIP, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, April 6, 1926.

HON. CHARLES V. TRUAX, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—Examination of a certificate of title and other data submitted by your department for examination and approval, discloses the following:

The certificate of title as submitted pertains to the following premises:

Being about ninety acres, more or less, situated in the township of Nile, county of Scioto and state of Ohio, being a part of the south part of lot No. 8 of the subdivision of survey No. 15406 made by James Skelton, of record in volume 1, page 238 of the records of plats of Scioto county, Ohio; the part under consideration being more fully described in the certificate of title to which this opinion is attached.

The certificate of title as submitted is certified by William J. Meyer, attorney-at-law, Portsmouth, Ohio, and shows a good and sufficient title to the premises under consideration in Ruth M. Foley, subject, however, to the reservation of mineral and gas rights as set forth in proposed deed to the state of Ohio.

Attention is also directed to the unpaid taxes in the sum of \$8.64 for the year 1925, set forth in section 2 of the certificate of title, which taxes are a lien.

The proposed warranty deed, a copy of which has been submitted for examination, appears to be in proper form, and will be sufficient to convey the premises under consideration to the state of Ohio when properly delivered.

You have also submitted encumbrance estimate 360, covering the premises under consideration, which have been regularly certified by William E. Baker, Director of Finance, under date of March 3, 1926.

The disbursement journal of your department and the voucher for the Auditor of State, submitted by you, are herewith returned.

The transcript of the minutes of the board of control submitted by you does not show approval of this purchase by the controlling board, but only shows the approval of the transfer of certain funds from "Uses and Purposes" to "G-1 Land." There should be a still further action by the controlling board showing the approval of this purchase, as required by section 12 of the General Appropriation Act of the last session of the General Assembly.

All the papers herein referred to are herewith returned.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

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3250.

APPROVAL, BONDS OF VILLAGE OF ROCKY RIVER, CUYAHOGA COUNTY, \$97,780.00.

COLUMBUS, OHIO, April 5, 1926.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*