

such estimate, and the taxing districts included such estimates in their budgets. The various budgets then were submitted to the budget commission for its action, according to law.

If the budget commissioners have express power by Section 1261-40, General Code, to reduce any item or items in the board of health estimate before the auditor certifies the estimate to the taxing authorities within such district, I see no reason why the budget commissioners would not have the power to reduce any item or items in the budgets of the taxing authorities, which budgets contained the amounts requested by the health district.

It was held in an opinion of a former Attorney General, reported in Opinions of the Attorney General for 1929, Vol. II, Page 1847, as disclosed in the syllabus as follows:

“A budget commission may reduce the amount requested by the general health district board for the compensation of a health director so long as such action does not amount to an abuse of discretion.”

It is therefore my opinion, in specific answer to your inquiry, that the budget commission possesses the power to reduce the estimate of the health district when the estimate of the health district is included in the various budgets submitted by the various taxing authorities within the health district.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

998.

APPROVAL—BONDS OF IRONTON CITY SCHOOL DISTRICT,
LAWRENCE COUNTY, OHIO, \$83,500.00.

COLUMBUS, OHIO, August 11, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Ironton City School Dist., Lawrence
County, Ohio, \$83,500.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of building bonds dated May 1, 1937, bearing interest at the rate of $3\frac{1}{4}\%$ per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

999.

APPROVAL—BONDS OF MIDDLEBURG HEIGHTS VILLAGE,
CUYAHOGA COUNTY, OHIO, \$16,000.00.

COLUMBUS, OHIO, August 11, 1937.

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

GENTLEMEN :

RE: Bonds of Middleburg Heights Village, Cuyahoga
County, Ohio, \$16,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above village dated March 1, 1931. The transcript relative to this issue was approved by this office in an opinion rendered to the Auditor of State under date of January 9, 1932, being Opinion No. 3936.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.