

2265.

DISAPPROVAL, BONDS OF WASHINGTON TOWNSHIP RURAL SCHOOL DISTRICT, SCIOTO COUNTY, \$47,250.00.

COLUMBUS, OHIO, March 5, 1925.

Re: Bonds of Washington Township Rural School District,
Scioto County, \$47,250.00.*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

GENTLEMEN:—Transcript for the above bond issue discloses that the electors of Washington Township Rural School District, Scioto county, approved at the last election an issue of bonds in the sum of \$45,000.00, for the purpose of building additions to the Hygean Run, Dry Run and Nauvoo School buildings.

Subsequent to the approval of the issue in the sum of \$45,000.00, the board of education on January 10, 1925, passed a bond resolution providing for this issue in the sum of \$47,250.00, and declaring in said resolution that \$45,000.00 of said sum was to be used for the aforesaid purposes, and \$2,250.00 to care for interest maturing previous to the receipt of the taxes from which such interest is to be paid by the board, not to exceed one year, making a total aggregate amount of \$47,250.00.

Section 2295-11 G. C. provides as follows:

“The cost of construction of any building, utility or improvement may be construed to include interest payable during construction on bonds issued for such construction. A sum not to exceed one year's interest on any bond issue may be included *in the amount of the issue* to the extent necessary to care for interest maturing previous to the receipt of the taxes or assessments from which such interest is to be ultimately paid.”

As this issue was only approved by the electors in the sum of \$45,000.00, and as no authority is given in the section last quoted for increasing the amount as approved by the electors, I am therefore of the opinion that the board of education of this school district has exceeded its authority in issuing the foregoing bonds in the amount of \$47,250.00, when the same had only been approved by the electors in the sum of \$45,000.00.

You are therefore advised that the issue has not been legally made in the amount for which the same has been sold to you, and you are accordingly advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney-General.

2266.

APPROVAL, BONDS OF VILLAGE OF MAPLE HEIGHTS, CUYAHOGA COUNTY, \$66,500.00.

COLUMBUS, OHIO, March 6, 1925.

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