3123.

APPROVAL—BONDS CITY OF CLEVELAND, CUYAHOGA COUNTY, OHIO, \$50,000.00, PART OF ISSUE DATED MARCH 1, 1914.

Columbus, Ohio, October 21, 1938.

The Industrial Commission of Ohio, Columbus, Ohio. Gentlemen:

RE: Bonds of City of Cleveland, Cuyahoga County, Ohio, \$50,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated March 1, 1914. The transcript relative to this issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of March 8, 1938, being Opinion No. 2034.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,
HERBERT S. DUFFY,
Attorney General.

3124.

DISAPPROVAL—BONDS PRAIRIE RURAL SCHOOL DISTRICT, HOLMES COUNTY, OHIO, \$18,000.00.

COLUMBUS, OHIO, October 21, 1938.

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

RE: Bonds of Prairie Rural School District, Holmes County, Ohio, \$18,000.00.

I have examined the transcript relative to the above bond issue and will be unable to approve the same for the following reasons:

In the resolution of necessity passed June 21, 1938, the maturities were therein fixed extending over a period of fifteen years so as to conform with the clerk's certificate of the estimated life of the improve-

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ment inasmuch as the purpose is for the construction of an addition to a non-fireproof building. The county auditor on June 22, 1938, estimated the annual levy to be 1.20 mills. The resolution to proceed passed June 29 likewise provided for a fifteen year spread of the maturities and an annual levy outside the ten mill limitation to be 1.20. In the notice of election and likewise in the official ballot, the following language constitutes a part: "and a levy to be made outside of the ten-mill limitation estimated by the county auditor to average one mill for nineteen years, eight months, from September 1, 1938, to pay the principal and interest of such bonds." In the bond resolution passed September 12, 1938, the maturities are fixed so that the first bond falls due May 10, 1940, in the amount of \$600 and a bond in the amount of \$600 every six months thereafter, which calculates to be over a fifteen year spread.

It is therefore apparent that there is a vital discrepancy in maturities in the resolution of necessity, the notice of election, the ballot and the bond resolution, and likewise a discrepancy in the county auditor's estimated annual levy and that appearing in the ballot itself. In light of the case of *State*, *cx rel*. vs. *Recs*, 125 O. S. 578, I will be unable to approve this transcript and advise your System against the purchase of these bonds. Respectfully,

HERBERT S. DUFFY,
Attorney General.

3125.

APPROVAL—CONTRACT AND BOND, STATE OF OHIO. THROUGH DIRECTOR OF PUBLIC WORKS, FOR BOARD OF TRUSTEES, MIAMI UNIVERSITY, OXFORD, OHIO, WITH FOSDICK HILMER, CONSULTING & ENGI-NEERS, CINCINNATI, OHIO, SERVICES, POWER PLANT ENCUMBRANCE RECORD IMPROVEMENTS, 1674. AMOUNT, \$4,082.10.

Columbus, Ohio, October 21, 1938.

Hon. Carl G. Waiil, Director, Department of Public Works, Columbus, Ohio.

DEAR SIR: You have submitted for my approval a contract by and between the State of Ohio, acting by Carl G. Wahl, Director of Public Works, for and on behalf of the Board of Trustees of Miami University, Oxford, Ohio, and Fosdick & Hilmer, Consulting Engineers, Cincinnati, Ohio, for the preparation of plans, specifications, bills of material and estimates of cost for Power Plant Improvements at Miami University.