

varying from \$50,000 to \$200,000 over a period of a number of years as the requirements of the subdivision demand.

If the present board of education has decided, as you state, against issuing these bonds at the present time, I know of no reason why this same board of education or any subsequent board of education of this district would be precluded from proceeding under the authority granted by the electors at any subsequent time, in the event that it should then appear to the board of education that the issuance of such bonds is necessary.

In your letter you make reference to the loss of certain territory by the school district. You do not state whether or not any territory has been detached from the district in question since these proceedings became pending, nor do you make any inquiry as to this matter. I assume, therefore, for the purpose of this opinion, that no territory has been so detached.

In view of the foregoing and in specific answer to your inquiry, it is my opinion that:

1. The authorization of an issue of bonds by the electors of a subdivision places no mandatory duty upon the taxing authority to issue the bonds so authorized or any part thereof.

2. In the event the taxing authority, after the question of issuing bonds has been favorably voted upon by the electors, determines that the issuance of such bonds is not necessary, there is nothing to preclude such taxing authority from thereafter determining that their issuance is necessary and proceeding under the provisions of Sections 2293-25 to 2293-29, inclusive, of the General Code.

Respectfully,

GILBERT BETTMAN,

Attorney General.

2793.

APPROVAL, BONDS OF VILLAGE OF WESTERVILLE, FRANKLIN COUNTY, OHIO—\$7,701.29.

COLUMBUS, OHIO, January 2, 1931.

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

2794.

APPROVAL, BONDS OF BATH TOWNSHIP RURAL SCHOOL DISTRICT, SUMMIT COUNTY, OHIO—\$8,000.00.

COLUMBUS, OHIO, January 3, 1931.

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