

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.

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.

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: