

debtedness created or incurred before the first day of January, 1924. The effect of this amendment to 5656 G. C. is that unless the section should be further amended by the next General Assembly, its provisions could not be used on indebtedness made after December 31, 1923. Attention is invited to section 5655 as now in effect, for the reason that if the secretary of the retirement board advised the boards of education which are derelict that they have been given this new authority of issuing certificates of indebtedness for a short time, the amounts due from the districts in question, necessary for the uniform operation of the retirement act, might be forthcoming from those persons from the time the obligations are due, especially where such obligations are the normal and deficiency contributions due from the board of education itself.

In reply to your question submitted, you are advised that it is the opinion of this department:

1. Where a board of education refuses or neglects to pay its normal or deficiency contributions to the state teachers retirement system, such local board of education is in dereliction of its duty and recourse should be had by those concerned to the provisions of section 7610-1, which provides that the county board of education, or the probate court, as the case may be, shall discharge the duties which have been neglected by the local board of education, and where money has been paid out from the county general fund by those authorized for the local board of education, such sum shall be a charge against the school district for which the money was paid.

2. Since January 1, 1922, a board of education, in anticipation of the collection of current revenues in any fiscal year, may under the provisions of section 5655 (H. B. 33) borrow money and issue certificates of indebtedness, but no loans shall be made to exceed the amount estimated to be actually received from taxes and other current revenues for such fiscal year, after deducting all advances, nor shall such certificates run for a longer period than six months or bear a greater rate of interest than six per cent, nor shall they be sold for less than par with accrued interest.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3150.

APPROVAL, BONDS OF ROSSFORD RURAL SCHOOL DISTRICT, WOOD COUNTY, \$220,000, TO PURCHASE SITE AND ERECT SCHOOL HOUSE.

COLUMBUS, OHIO, May 26, 1922.

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

3151.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS, FAYETTE, ASHLAND, HARDIN, ALLEN, OTTAWA, SANDUSKY AND STARK COUNTIES.

COLUMBUS, OHIO, May 29, 1922.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.