

ing to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4621.

APPROVAL, BONDS OF CITY OF LIMA, ALLEN COUNTY, OHIO,
\$25,000.00.

COLUMBUS, OHIO, September 17, 1932.

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

4622.

BOND ISSUE—SCHOOL GYMNASIUM CONSTRUCTED THROUGH PERSONAL NOTES OF RESIDENT TAXPAYERS—BOARD OF EDUCATION MAY NOT ASSUME LIABILITY AND ISSUE BONDS.

SYLLABUS:

Where it appears that the resident taxpayers of a school district had, by popular subscription and donation constructed a gymnasium on school property for the uses of the school district, and had donated the said building to the said district, and had given their personal note for the remaining portion of the cost of said building after the amounts raised by subscriptions and donations had been exhausted, the board of education of the district is without power to assume the obligations of said taxpayers on said note, and to issue bonds, either with or without a vote of the people, for the purpose of discharging that obligation.

COLUMBUS, OHIO, September 19, 1932.

HON. MARCUS McALLISTER, *Prosecuting Attorney, Xenia, Ohio.*

DEAR SIR:—This will acknowledge your request for my opinion, which reads as follows:

“Approximately six years ago, taxpayers of Ross Township, Greene County, Ohio, by popular subscriptions and donations were able to raise sufficient funds to erect a gymnasium on the school property adjacent to the high school building; however, the funds raised from popular subscrip-