

3509.

DISAPPROVAL, BONDS OF CITY OF NILES, TRUMBULL COUNTY,  
\$950.00.

COLUMBUS, OHIO, July 7, 1926.

Re: Bonds of city of Niles, Trumbull County, \$950.00.

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

GENTLEMEN:—An examination of the transcript for the foregoing issue of bonds discloses that section 1 of the bond ordinance submitted as a part of the transcript for this issue of bonds provides that:

“For the purpose of raising money for the purchase of a one ton Ford truck, it is hereby declared necessary to issue and sell, and there shall be issued and sold, a bond of said city in the sum of nine hundred fifty (\$950.00) dollars.”

The ordinance further provides for the issuance of one bond dated April 1, 1926, which shall become due on April 1, 1927, in the amount of \$950.00.

The general authority for the issuance of bonds by municipalities is found under the twenty-nine paragraphs of section 3939 of the General Code.

No authority can be found under the provisions of this law for the purchase of trucks. Paragraph 28 of said section 3939 G. C., provides for the purchase of fire engines and fire boats, but as a Ford truck cannot be construed as coming within the provisions of this law, I am, therefore, of the opinion that no such authority is given to the municipality.

Section 2295-7 of the General Code provides in part as follows:

“No county, school, district, township or municipality, including charter municipalities or other political subdivisions shall, with the exception herein-after named create or incur any indebtedness for current operating expense. The question of the construction of any property, street or improvement with an estimated life of usefulness of less than five years shall be deemed current expense.”

The transcript does not contain any certificate as to the life or estimated usefulness of the property to be acquired, and it is apparent that such class of property must necessarily be deemed within the contemplation of the statute as a current expense, and for that further reason, bonds could not be used for the purchase thereof.

For the foregoing reasons, you are advised that the bond as issued by the proceedings shown in this transcript would not constitute a valid and legal obligation of the municipality, and you are therefore advised not to accept the same.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*