

the property of the district according to the assessed valuation thereof, payable in annual installments during the life of such bonds, in an amount sufficient to retire said bonds at maturity, which installments of assessments shall bear interest at the same rate as the said bonds."

is a special assessment on all real estate in a conservancy district and is not a general tax levy on all the property, both real and personal, in such district.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2128.

COURTHOUSE—WHERE COST TO COUNTY LESS THAN \$25,000 UNNECESSARY TO SUBMIT TO ELECTORS QUESTION OF ISSUANCE OF BONDS.

SYLLABUS:

Where the total cost of a county court house exceeds \$25,000.00, but the cost to the county is less than \$25,000.00, section 2333, General Code, does not require the submission to the electors of such county of the question of issuing bonds therefor.

COLUMBUS, OHIO, January 2, 1934.

HON. FRANK A. ROBERTS, *Prosecuting Attorney, Batavia, Ohio.*

DEAR SIR:—I acknowledge receipt of your communication, which reads as follows:

"Clermont County is interested in a proposed project to construct a new courthouse.

The question arises as to whether this building can be constructed without a vote of the people where the money to be obtained from the County is less than \$25,000.00, the remaining part of the cost to be obtained under money received from the Civil Works Administration.

The cost of the entire improvement will be considerably more than \$25,000.00, and the question is whether or not section 2333 of the General Code can be complied with where the county's cost is not to exceed \$25,000.00.

I have read your Opinion No. 1695, in which it is held that where the cost of the improvement exceeds \$25,000.00 a vote of the people is necessary. It appeared, however, that this opinion was based upon a presumption that the County itself was, by bond issue and otherwise, to bear the entire cost."

Section 2333, General Code, reads in part as follows:

"When county commissioners have determined to erect a court house or other county building at a cost to exceed twenty-five thousand dollars, they shall submit the question of issuing bonds of the county therefor to vote of the electors thereof. * * *"

It has previously been held by this office that when county commissioners have determined to erect a new court house at a cost in excess of \$25,000.00, if bonds are to be issued for such purpose, section 2333, General Code, requires that the question of such issuance be submitted to the electors irrespective of the amount of bonds to be issued. Opinions of the Attorney General, 1929, Vol. II, page 833. Your inquiry raises the question as to whether the word "cost" as used in this section contemplates the entire cost of the building, regardless of whether such cost is to be paid entirely from public funds of the county, or whether it means "cost to the county." I am unable to find that this exact question has been considered in previous opinions. Section 2333 is a limitation on the power of the county commissioners with respect to the expenditure of money for a county building where it is necessary to issue bonds in connection therewith. *State, ex rel., vs. Andrews*, 105 O. S. 489. The purpose of laws such as this is to prevent the officers having the power to expend public funds of a subdivision which are raised by taxation from expending large amounts for improvements without the approval of the electors of such subdivision, and such laws should not be extended to apply to the expenditure of funds given to them for the purpose of constructing an improvement, which funds are not a part of the public funds of such subdivision, but which are given to them for the express purpose of using them for such improvement. A statute should be construed with reference to its intended scope and the purpose of the legislature in enacting it. *Cochrel vs. Robinson*, 113 O. S. 526; *Cleveland Trust Company vs. Hickox*, 32 O. A. 66.

In the case of *City of Camilla, et al., vs. Cochran, et al.*, 160 Ga. 424, a statute authorized cities to assess the cost of improving streets against the owners of real estate abutting thereon as well as against said real estate to the extent of not more than two-thirds of the cost of such improvement. In the improvement in question in that case, the county and state paid a part of the cost of the improvement but the city endeavored to assess two-thirds of the entire cost against the abutting property owners. The court held: "The term 'cost,' as used in that act, clearly means the amount which the city had to expend in paving its streets." Bearing in mind the purpose of section 2333, General Code, the term "at a cost to exceed \$25,000," apparently means "at a cost to the county not to exceed \$25,000."

Therefore, I am of the opinion that where the total cost of a county court house exceeds \$25,000.00, but the cost to the county is less than \$25,000.00, section 2333, General Code, does not require the submission to the electors of such county of the question of issuing bonds therefor.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2129.

APPROVAL, BONDS OF FAIRVIEW VILLAGE SCHOOL DISTRICT,
CUYAHOGA COUNTY, OHIO—\$20,000.00.

COLUMBUS, OHIO, January 3, 1934.

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