

held while the schools are not in session, presumably during vacation, such teacher shall be paid two dollars per day for not more than five days, to be paid as an addition to the first month's salary after the institute is held.

In the case you present, the teacher is employed on a full time basis, and as the Smith-Hughes school is in session throughout the year, it would therefore seem that such teacher would have no opportunity to attend an institute other than while such school is in session, and could not be paid therefor in addition to their regular salary.

Respectfully,

C. C. CRABBE,
Attorney General.

3760.

VILLAGE SCHOOL DISTRICT—BAXTER BILL CONSTRUED.

SYLLABUS:

A village school district to which has been attached an entire school district by the county board, the attached district having complied with all the provisions of House Bill No. 527 for the funding of net deficiency, but which district has not sold or issued such notes, may not finish the legislation of such attached district and issue such notes as the obligations of the new district.

COLUMBUS, OHIO, October 28, 1926.

HON. G. C. SHEFFLER, *Prosecuting Attorney, Fremont, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows:

"The Board of Education of a part of Madison Township, Sandusky County, Ohio, was transferred so far as the school proposition was concerned over to the Gibsonburg Village School District. This was done after a lot of preliminaries were thrashed out so that the County Board in the month of August transferred the whole of the Madison Township School Board over to the above Village District as above stated. All matters of every kind were transferred, resolutions passed, relative to the payment of debts, etc., by the County Board to the Gibsonburg Board.

The Gibsonburg Village District has run up against this proposition:

Prior to the transfer Madison Township School District had complied with practically all the requirements of House Bill 527 of the Funding of Existing Indebtedness; passed all their resolutions by the taxing authorities of said school district, and all formalities gone over regularly with the exception of the publication of the sale of notes, etc., when the transfer was made of the Madison Township territory over to the Board of Education of the Gibsonburg Village School District.

Here is the question:

1. Can the Gibsonburg Village School District finish up the legislation created by the Madison Township Board of Education relative to the sale of notes, etc.?

2. In order to do this should the Gibsonburg Village School District make this levy over the whole of the Gibsonburg Village District, or over that part of the Madison Township territory transferred where the same was created?"

Section 5655-7, a part of the Baxter Bill, provides that the taxing authorities of a taxing district taking advantage of the provisions of that act, shall include in their budgets for the year 1927, or may divide the total sum into not more than five equal bids and include one of said bids in each of their budgets beginning with the year 1927 and ending in the year 1931. Or the taxing authorities may determine that the funding of said deficiency is necessary, and in such case may issue notes of the district and the issue of such notes must be approved by the county auditor. By this section notes may be issued in an amount not greater than the sum found by the Auditor of State as being the aggregate of said net deficiency.

A district may not issue such deficiency notes in an amount greater than the amount certified by the State Auditor.

In cases in which the transfer of an entire school district has been made to an adjoining district, the Board of Education comprising such transferred district, is abolished.

Section 4692 of the General Code in part provides:

"If an entire district is transferred the board of education of such district is hereby abolished, * * *."

As the board of education of the district transferred is abolished by the act of the transfer such board could not at this time issue the deficiency notes provided by the Baxter Bill. And as the district to which the transferred district has been attached has had certified to it the amount of net deficiency for which said district may issue notes the district would be bound by the amount certified by the State Auditor.

However, it may be suggested that if the district to which the abolished district has been attached has sought to take advantage of the Baxter Bill and has had the amount of net deficiency certified and has not yet issued notes or provided a levy for the payment of the same, that such district could ask the State Auditor to include in such net deficiency the amount of the net deficiency found by the State Auditor for the abolished district and by securing an amended certification of the net deficiency of the now existing district could issue notes therefor.

Respectfully,
C. C. CRABBE,
Attorney General.

3761.

DISAPPROVAL, BONDS OF VILLAGE OF LOVELAND, CLERMONT COUNTY, \$12,000.00.

COLUMBUS, OHIO, October 27, 1926.

Re: Bonds of Village of Loveland, Clermont County, \$12,000.00.

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

GENTLEMEN:—An examination of the transcript submitted in connection with the foregoing issue of bonds discloses that the notice of the sale of the bonds has been published in but one newspaper. In response to correspondence had with the officers of the village concerning the publication of this notice, the clerk of the village recites: