

Certainly the fact that the township trustees are authorized to locate and construct township ditches would carry the authority to levy a tax to pay the initial cost of such location and construction.

In the opinion of Judge Thurman, in *Cass vs. Dillon*, 2 Ohio St. 607, which is quoted in *Youngstown vs. National Bank*, 106 Ohio St. at page 574, we find the following:

"The constitution did not create the municipalities of the state, nor does it attempt to enumerate their powers. It recognizes them as things already in being, with powers that will continue to exist, so far as they are consistent with the organic law, until modified or repealed. Thus there is no express provision that a county may make a road or contract a debt, yet no one will doubt for a moment that it may do both. Indeed, its power to contract debt is recognized, beyond even the authority conferred by law. It is clearly assumed in section 5 of article VIII, that it may create debts to repel invasion, suppress insurrection, or defend the state in war, although no such power has ever been conferred by statute, so far as I can discover. If it can thus incur debts, it may, of course, levy taxes to pay them; notwithstanding its only express grant of the taxing power is, by section 7, article X, for 'police purposes.' The same thing may be said of townships, cities, towns and villages."

It is, therefore, my opinion that township trustees may levy a ditch tax for the purpose of paying in the first instance the cost of the location and construction of a township ditch.

Respectfully,
C. C. CRABBE,
Attorney General.

3485.

APPROVAL, SYNOPSIS TO AMENDMENT OF AN INITIATIVE
PETITION.

COLUMBUS, OHIO, June 29, 1926.

HON. C. L. KNIGHT, *The Beacon Journal, Akron, Ohio.*

DEAR SIR:—You have submitted to me under date of June 28, 1926, for my certificate under section 5175-29e of the General Code, a synopsis to be embodied in an initiative opinion, said synopsis being in the words and figures as follows:

"SYNOPSIS

By this amendment it is proposed to give to the General Assembly the right to provide by law for the nomination of all elective officers, but it preserves the right to nominate by petition, and if nominations are made by conventions, the delegates to the convention shall be chosen by the direct vote of the electors.

The delegates to the national conventions of political parties shall be chosen as now provided by the constitution."

I, C. C. Crabbe, Attorney General of the State of Ohio, do hereby certify that the foregoing synopsis is a truthful statement regarding the contents and purposes of said proposed constitutional amendment.

Respectfully,
C. C. CRABBE,
Attorney General.

3486.

APPROVAL, BONDS OF CITY OF COSHOCTON, COSHOCTON COUNTY,
\$23,812.50.

COLUMBUS, OHIO, June 29, 1926.

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

3487.

APPROVAL, BONDS OF VILLAGE OF GROVE CITY, FRANKLIN
COUNTY, \$2,694.91.

COLUMBUS, OHIO, June 29, 1926.

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

3488.

APPROVAL, BONDS OF UNION TOWNSHIP RURAL SCHOOL DISTRICT,
HANCOCK COUNTY, \$55,000.00.

COLUMBUS, OHIO, June 29, 1926.

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