

3106.

DISAPPROVAL, BONDS OF PENFIELD TOWNSHIP RURAL SCHOOL DISTRICT, LORAIN COUNTY, \$44,000.00.

COLUMBUS, OHIO, January 28, 1926.

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

Re: Bonds of Penfield Township Rural School District, Lorain County, \$44,000.00.

GENTLEMEN:—The foregoing bonds in the sum of \$44,000.00 are a part of an issue of \$50,000.00, dated April 1, 1925. This issue of bonds in the sum of \$50,000.00 was purchased by your board on April 27, 1925, and thereafter, on May 15, 1925, said bonds were disapproved for the reason that the tax duplicate of 1924 contained only the sum of \$1,219,740.00 as the tax value of the entire school district. In addition to the bonds in the sum of \$50,000.00, there are other bonds outstanding in the sum of \$8,223.87. A tax levy on the basis of the minimum amount that may be levied for sinking fund purposes will not meet the sinking fund requirements for those issues of bonds.

The transcript does not show that any further provision has been made by the electors than that contained in the transcript at the time said bonds were disapproved on May 15, and you are therefore advised that the same reasons for disapproval are now given as will be found in the letter of said date to your board. You are therefore advised to again reject said bonds

Respectfully,
C. C. CRABBE,
Attorney General.

3107.

COLUMBUS, OHIO, January 28, 1926.

DISAPPROVAL, BONDS OF MANCHESTER VILLAGE SCHOOL DISTRICT, ADAMS COUNTY, \$77,400.00.

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

Re: Bonds of Manchester village school district, Adams county, \$77,400.00.

GENTLEMEN:—The foregoing bonds have been issued under the provisions of section 7630-1 G. C. The order of condemnation of the old school building has been signed by the chief of division only. In the case of Industrial Commission et al., vs. Bert Snyder et al., the Supreme Court of Ohio a short time ago held as follows:

“The provisions of such Code require the administration of the affairs of that department by the Director of Industrial Relations and provide for the keeping within the department such records and journals as are necessary to exhibit his official acts and proceedings. A letter addressed to the board of education, signed only by the chief of the division of factory inspection, giving notice that the use of the school building is prohibited unless designated