232.

DISAPPROVAL, BONDS OF BOARDMAN TOWNSHIP, MAHONING COUNTY, OHIO—\$15,000.00.

COLUMBUS, OHIO. March 24, 1927.

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

Re: Bonds of Boardman Township, Mahoning County, \$15,000.00.

Gentlemen:—Upon examination of this transcript for the above bond issue I find that the election which purports to authorize this issue was held pursuant to the provisions of Sections 3298-54, et seq., of the General Code. All of the requirements of these sections were complied with, but since the enactment of Sections 5649-9a, et seq., of the General Code by the last General Assembly the procedure therein outlined must be regarded as the exclusive method by which any bond issuing authority may submit a bond issue to the vote of the people.

The language of Section 5649-9a of the General Code is so specific that I am not warranted in disregarding the failure to comply strictly with its terms. You will note that the first paragraph of that section is as follows:

"The bond-issuing authority of any political subdivision may elect to submit any bond issue authorized by law to vote of the people. In such case and in every case on which said bond issuing authority is required to submit any bond issue to vote of the people, they shall pass a resolution which shall set forth the necessity of such bond issue, its purpose, amount and approximate maturities, and of the levy of a tax outside of the limitations of Section 5649-5b of the General Code, and all other limitations upon tax rates prescribed by law, to pay the interest on and to retire the said bonds."

For the reason that there has been no compliance with the requirements of these latter sections in submitting the question to a vote of the people, I am compelled to advise you that there is a substantial doubt as to the validity of the issue and that you should therefore reject the same.

Respectfully,
EDWARD C. TURNER,
Attorney General.

233.

APPROVAL, BONDS OF VILLAGE OF GREEN SPRING, SENECA COUNTY, OHIO—\$50,000.00.

COLUMBUS, OHIO, March 24, 1927.

Retirement Board, State Teacher's Retirement System, Columbus, Ohio.