

3231.

APPROVAL, BONDS OF VILLAGE OF WEST LIBERTY, LOGAN COUNTY,  
\$6,000.00.

COLUMBUS, OHIO, March 29, 1926.

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

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3232.

APPROVAL, BONDS OF WILLIAMSBURG TOWNSHIP RURAL SCHOOL  
DISTRICT, CLERMONT COUNTY, \$5,000.00.

COLUMBUS, OHIO, March 29, 1926.

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

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3233.

APPROVAL, BONDS OF WEST LAFAYETTE SCHOOL DISTRICT, COSH-  
OCTON COUNTY, \$10,000.00.

COLUMBUS, OHIO, March 30, 1926.

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

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3234.

DISAPPROVAL, BONDS OF CANAAN TOWNSHIP RURAL SCHOOL DIS-  
TRICT, WAYNE COUNTY, \$5,000.00.

COLUMBUS, OHIO, March 30, 1926.

Re: Bonds of Canaan Township Rural School District, Wayne County, \$5,000.00.

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

GENTLEMEN :—An examination of the transcript for the foregoing issue of bonds discloses that said bonds have been issued under the provisions of section 7630-1 G. C. , upon an order of prohibition of the use of the former school building by E. U. Whitaker, chief of the division.

The transcript contains no evidence that the order of the chief is approved by the Department of Industrial Relations by the directors thereof.

In the case of Industrial Commission of Ohio et al. vs. Snyder, in which the decision of the Supreme Court was rendered October 22, 1925, the Court 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 its 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 changes are made by a specified time, there being no record of any official action by the department with reference to such matter, or showing any authority conferred upon the chief of the division of factory inspection relative thereto, is not an order of the department whereon may be predicated action by the board of education to issue and sell bonds of the district for the erection of a school building pursuant to the provisions of section 7630-1 General Code, as it existed April 9, 1925."

In view of the decision of the court I cannot approve the legality of this issue of bonds, and you are therefore advised not to purchase the same.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

3235.

MUNICIPALITY—UNENCUMBERED BALANCE OF JUDGMENT FUND  
IN CITY TREASURY ON DECEMBER 31st, 1925, MAY BE TRANS-  
FERRED TO OTHER TAX LEVY FUNDS.

SYLLABUS:

1. *An unencumbered balance of the judgment fund in the city treasury on December 31st, 1925, may be transferred to other tax levy funds as provided by law.*
2. *The deductions made by the county auditor for workmen's compensation premiums, election expenses, state examinations, etc., may not be included as accounts payable from the city's funds as of December 31st, 1925.*

COLUMBUS, OHIO, April 1, 1926,

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—I am in receipt of your communication as follows:

"We are enclosing herewith opinion of Mr. J. B. Harshman, City Attorney, Dayton, Ohio, to the effect that the balances of the judgment fund in the city treasury on December 31, 1925, may not be transferred to the general city funds having deficits. Section 3 of House Bill No. 527, passed January 15, 1926, provides for such transfers by the taxing authorities or by court action.

"Question: May the unencumbered balance of the judgment fund in the city treasury on December 31, 1925, be transferred to other tax levy funds under authority of section 3799 G. C. or sections 2296 et seq. G. C.?"

Also the following communication:

"One Ohio municipality having a deficit to fund on December 31, 1925, as provided in House Bill 527, passed January 15, 1926, wishes to include as an obligation or account payable December 31, 1925, amounts deducted by the county auditor from the February, 1926, tax settlements for workmen's compensation, election expenses and state examinations.