

It may also be pointed out that a non-Ohio institution or agency which obtains the certificate mentioned in section 1352-1 G. C. would also be "an institution or agency certified by the board of state charities \* \* \* ", within the meaning of section 8024 G. C., 109 O. L. 177. And if the further fact in any given case is that the child whose adoption in Ohio is desired has been legally surrendered to the guardianship of such non-Ohio institution or agency, the person petitioning for the adoption would have the right under section 8024 G. C. to omit from the petition the names of the natural parents of said child.

Respectfully,  
 JOHN G. PRICE,  
*Attorney-General.*

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3229.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,  
 SANDUSKY, MUSKINGUM, DARKE, TRUMBULL, HAMILTON AND  
 HANCOCK COUNTIES.

COLUMBUS, OHIO, June 16, 1922.

*Department of Highways and Public Works, Division of Highways, Columbus, Ohio.*

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3230.

TAXES AND TAXATION—TOWNSHIP TRUSTEES MAY NOT BIND  
 TOWNSHIP BY LEVY UNDER SECTION 1222 G. C. FOR ANY  
 LONGER PERIOD THAN ONE TAXING YEAR—EXCEPTION—HOW  
 FUNDS ACCRUING FROM LEVY UNDER SECTION 1222 G. C. MAY  
 BE USED.

1. *A board of township trustees may not, except when bonds are issued under section 1223 G. C. bind the township by a levy under section 1222 G. C. for any longer period than one taxing year.*
2. *Funds accruing from a levy made by township trustees under section 1222 G. C. may not be used when the township trustees themselves propose to do a part of the work of improving an inter-county highway or main market road by original construction, leaving the remainder of the improvement to be done by the state, or by the state and county in co-operation.*

COLUMBUS, OHIO, June 17, 1922.

HON. JESSE C. HANLEY, *Prosecuting Attorney, Lisbon, Ohio.*

DEAR SIR:—You have recently addressed this department as follows:

"I would appreciate your opinion upon the following questions under section 1222 General Code of Ohio:

1. The section provides that for the purpose of providing a 'fund' the tax may be put on, and the following section 1223 General Code seems to indicate that the trustees are authorized to issue bonds to mature in