

in 108 O. L., Part 2, page 1188, was passed February 4, 1920, approved by the governor February 16, 1920, and filed in the office of the secretary of state February 17, 1920.

The Ohio Supreme Court, in the case of State ex rel. vs. Zangerle, 101 O. S. 235, in construing the provisions of section 1223 G. C., which is a parallel section authorizing the issuance of bonds by county commissioners in anticipation of the collection of taxes and special assessments for road improvements and which section 1223 was amended by the same legislative act and in the same particular in which section 3298-15e was amended as above stated, held that county commissioners were without authority to issue bonds under said section 1223 bearing interest at a rate in excess of five per cent for road improvements, proceedings for which were commenced prior to the amendment referred to. Upon the authority of this decision it is clear that the township trustees of Stokes township were not authorized under the proceedings set forth in their transcript to issue bonds bearing a rate of interest in excess of five per cent.

The transcript is otherwise incomplete and indicates other irregularities in the proceedings of the trustees, but in view of the defect referred to, I deem it unnecessary to specifically call attention to the same. I therefore advise that you decline to purchase the bonds.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2740.

APPROVAL, BONDS OF MENTOR RURAL SCHOOL DISTRICT, LAKE COUNTY, OHIO, IN AMOUNT OF \$40,000.

COLUMBUS, OHIO, December 24, 1921.

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

2741.

APPROVAL, BONDS OF FRANKLIN COUNTY, OHIO, IN AMOUNT OF \$123,500 FOR SEWER CONSTRUCTION.

COLUMBUS, OHIO, December 24, 1921.

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