

In opinion No. 1441, found in Opinions of the Attorney General for 1930, the syllabus of which reads:

"The salary and expenses of a group of engineers employed by a city for the sole purpose of preparing plans, specifications and supervising the construction of streets and paving generally, may properly be paid from the proceeds of the motor vehicle and gasoline taxes."

I cited several authorities holding that the employment of engineers other than that of the city may be paid out of the specific fund authorized for the employment. In the instant case, the assistant to the solicitor is to be employed for one specific purpose, which concerns solely the municipal light and power plant, viz.: the injunction proceedings in the United States District Court. It is extremely important to a municipality that its light and power plant operate without unlawful competition and it would seem to be good business policy that such illegal competition be eliminated by court proceedings. I believe that the employment of a legal assistant in such a situation would be imperative in connection with the operation of such plant, and since the only services to be rendered by the assistant are in litigation pertaining to the light and power plant, it is equitable that such fund bear the burden of the payment for the legal services rendered.

In view of the fact that a municipal council has the authority to fix the compensation and provide for the payment of officers, clerks and employes in each department of the city government, and that in the instant case the assistant is to be appointed for the sole purpose of carrying on legal proceedings in connection with the municipal light and power plant, and that such employment does not appear to be an abuse of discretion on the part of the city solicitor and the municipal council, I am of the opinion that the compensation of an assistant to the solicitor employed by a city under authority of council for the sole purpose of appearing in proceedings concerning the municipal light and power plant may be paid from the light and power fund of a municipality.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2991.

APPROVAL, LEASE TO STATE RESERVOIR LAND AT GRAND LAKE OR LAKE ST. MARYS, FOR COTTAGE SITE AND LANDING PURPOSES—JOHN F. AND WILLIAM J. GIBSON.

COLUMBUS, OHIO, February 25, 1931.

HON. I. S. GUTHERY, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—You have submitted to me, through the Division of Conservation, a certain reservoir land lease, executed on behalf of the State, by J. W. Thompson, Conservation Commissioner, acting for and on behalf of the Conservation Council, by which there is leased and demised to John F. and William J. Gibson of St. Marys, Ohio, a certain parcel of state reservoir land at Grand Lake or Lake St. Marys.

This lease, which is one for a term of fifteen years, permits the use of said parcel of land for cottage site and landing purposes, and the annual rental provided for therein in six per cent upon the appraised value of such property, which appraised value is the sum of three hundred dollars.

Upon examination of the provisions of said lease, I find that same was executed by the Conservation Council pursuant to the authority of section 472-1,

General Code, and that the same is in conformity with the provisions of said section and of other sections of the General Code relating to leases of this kind.

Said lease is accordingly hereby approved by me as to legality and form, and I have endorsed my approval upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2992.

APPROVAL, BONDS FOR THE FAITHFUL PERFORMANCE OF THEIR
DUTIES AS RESIDENT DISTRICT DEPUTY DIRECTORS—H. S.
SCHOONOVER—FRANK W. TURNER—WM. F. HEHR.

COLUMBUS, OHIO, February 25, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted three bonds, each in the penal sum of \$5,000.00, with sureties as indicated, to cover the faithful performance of the duties of the officials as hereinafter listed:

- H. D. Schoonover, Resident District Deputy Director in Morrow County
—Fidelity and Deposit Company of Maryland.
- Frank W. Turner, Resident District Deputy Director in Fayette County
—The Fidelity and Casualty Company of New York.
- Wm. F. Hehr, Resident District Deputy Director in Wyandot County—
The Glens Falls Indemnity Company of Glens Falls, New York.

Finding said bonds to have been properly executed, I have accordingly approved the same as to form, and return them herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2993.

SCHOOL BOARD—MAY BORROW MONEY IN ANTICIPATION OF
TAXES—WHAT OBLIGATION MAY BE PAID.

SYLLABUS:

A school board may borrow money in anticipation of taxes, by authority of Section 2293-4, General Code, and use the money to pay any valid and subsisting obligations of the board, whether those obligations are incurred within the fiscal year in which the money is borrowed or during previous fiscal years.

COLUMBUS, OHIO, February 25, 1931.

HON. CAMERON MEACHAM, *Prosecuting Attorney, Portsmouth, Ohio.*

DEAR SIR:—I am in receipt of your request for my opinion in answer to the following question:

“Can a school board borrow money in anticipation of taxes to pay bills accumulated in the previous year?”

The statute authorizing the taxing authority of any subdivision, which would include a board of education, to borrow money in anticipation of taxes, is Section 2293-4, General Code, which reads as follows: