

2943.

APPROVAL.—BONDS OF NASHVILLE RURAL SCHOOL DISTRICT, HOLMES COUNTY, OHIO, \$26,000.00, PART OF ISSUE DATED SEPTEMBER 1, 1938.

COLUMBUS, OHIO, September 8, 1938.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.
GENTLEMEN :

RE: Bonds of Nashville Rural School Dist.,
Holmes County, Ohio, \$26,000.00 (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of building bonds dated September 1, 1938, bearing interest at the rate of 3% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

2944.

APPROVAL—BONDS OF AKRON CITY SCHOOL DISTRICT, SUMMIT COUNTY, OHIO, \$5,000.00, PART OF ISSUE DATED MARCH 21, 1921.

COLUMBUS, OHIO, September 8, 1938.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.
GENTLEMEN :

RE: Bonds of Akron City School Dist., Summit
County, Ohio, \$5,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above school district dated March 21, 1921. The transcript relative to this issue was approved by this office in an opinion

rendered to your board under date of November 4, 1926, being Opinion No. 3793.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said school district.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2945.

DISAPPROVAL—BONDS NELSONVILLE CITY SCHOOL DISTRICT, ATHENS COUNTY, OHIO, \$20,000.00.

COLUMBUS, OHIO, September 8, 1938.

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

GENTLEMEN :

RE: Bonds of Nelsonville City School Dist.,
Athens County, Ohio, \$20,000.00.

I have examined the transcript relative to the above bond issue and wish to advise you that I will be unable to approve the same for the following reasons:

An examination of the transcript discloses that the certificate of the county auditor as to the average annual levy is dated April 4, 1938, and the election was held on the 26th day of April, 1938. These bonds are issued pursuant to House Bill No. 544, effective June 7, 1935, and I direct your attention to that portion of said act referring to the time when the county auditor must issue his certificate, the same reading as follows:

“Thereupon, and more than twenty-five days prior to such election, the county auditor shall certify to the taxing authority the facts as set forth in said section 2293-19; * * *.”

It is apparent, therefore, that this mandatory provision has not been followed in the instant case.

Another discrepancy appearing in the transcript is the legal notice of election. This legal notice of election published in the Athens Messenger did not in any of its recitals notify the electors of the time or place of holding said election but merely stated that the form of ballot to be used at said election shall be as follows, and then goes on to set forth the form of ballot. This, to my mind, is