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East Reservoir, Portage Lakes Valuation M. J. Hamlin, boat-house and dock-landing \$150 00

I have carefully examined said leases, find them correct in form and legal, and am therefore returning the same with my approval endorsed thereon.

Respectfully,
C. C. CRABBE,
Attorney General.

3554.

APPROVAL, BONDS OF MARION COUNTY, \$10,192.00.

COLUMBUS, OHIO, July 28, 1926.

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

3555.

DISAPPROVAL, BONDS OF GALION CITY SCHOOL DISTRICT, CRAW-FORD COUNTY, \$5,000.00.

COLUMBUS, OHIO, July 29, 1926.

Re: Bonds of Galion City School District, Crawford County, \$5,000.00.

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

Gentlemen:—The transcript submitted in connection with the foregoing issue of bonds provides for the issuance of \$250,000.00 in bonds under authority of section 7630-1 of the General Code and based upon school order No. 30 prohibiting the use of the former school building, the question of issuing the foregoing amount of bonds was submitted to the electors on November 4, 1924.

The resolution passed by the board of education on August 29, 1924, declared it necessary to issue and sell bonds to rebuild or repair what is known as the West school building or to construct a new school house and for the furnishing of same.

This resolution also provided for an election under the provisions of section 7630-1 of the General Code, and said election was held under the provisions and upon the authority of this resolution.

The certificate of the clerk as to the life of the improvement recites that \$235,-000.00 was to be issued for construction of a fire proof school house and \$15,000.00 for furnishings of school house.

Section 7630-1 of the General Code provides in part:

"If a school house is wholly or partly destroyed by fire or other casualty, or if the use of any school house for its intended purpose is prohibited by any order of the department of industrial relations, and the board of education of the school district is without sufficient funds applicable to the purpose, with which to rebuild or repair such schoolhouse or to construct a new school house for the proper accommodation of the schools of the district, and it is not practicable to secure such funds under any of the six preceding sections because of the limits of taxation applicable to such school district, such board of education may, subject to the provisions of section seventy-six hundred and twenty-six and seventy-six hundred and twenty-seven, and upon the approval of the electors in the manner provided by sections seventy-six hundred and twenty-five and seventy-six hundred and twenty-six issue bonds for the amount required for such purpose."

It is, therefore, observed that the foregoing section does not make any provision for the issuance of bonds for the purpose of furnishing the school building.

On December 11, 1924, the bond resolution was passed by the board of education and provides for the issuance of \$245,000.00 in bonds for the construction of a fireproof school building. These bonds were issued for that purpose and by resolution of the board of education as passed on March 19, 1926, providing for the issuance of an additional \$5,000.00 of said building bonds.

In view of the fact that the proceedings indicate that only \$235,000.00 of the issue was to be used for the construction of a building and \$15,000.00 for furnishings, and the resolution in this form has been approved by the electors, I am of the opinion that there is no authority for this issue of bonds which will be in excess of the \$235,000.00 under authority of and proceedings under section 7630-1 of the General Code.

The school order as submitted in the transcript does not show the approval of the Director of the Department of Industrial Relations as required by statute.

For the foregoing reasons I cannot approve the validity of this additional issue in the sum of \$5,000.00 under the proceedings shown by the transcript, and you are advised not to accept the same.

Respectfully,
C. C. CRABBE,
Attorney General.

3556.

DISAPPROVAL, BONDS OF CITY OF DEFIANCE, DEFIANCE COUNTY, \$5,110.00.

COLUMBUS, OHIO, July 29, 1926.

Re: Bonds of city of Defiance, Defiance County, \$5,110.00.

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

Gentlemen:—The foregoing bonds are issued by the city of Defiance for the purpose of paying the city's portion of the cost of certain street improvements.

The bond ordinance was passed on June 15, 1926, and provides for the first ma-