

From a consideration of this state of the law contained in this section, it must be concluded that the legislature has evidenced an intention to require or authorize what may be called maintenance funds to be raised by tax levies and to authorize the borrowing of money or issuance of bonds for "the purpose of enlarging, improving or rebuilding" the hospital.

In one part of your letter you refer to the subject of the \$6,000 expenditure as for "betterments," but in another part it is noted that the reference is to "these betterments and additions to said hospital." It is suggested that an addition would seem to be an enlargement and may be a rebuilding of the hospital as those terms are used in this section, but that "betterments" is not quite sufficiently definite to justify a categorical answer to your question in its entirety. But it may be said that if by the term "betterments and additions" is meant that the hospital is to be enlarged, improved or rebuilt, the answer to your first question is that money may be borrowed and bonds issued for such purpose. Otherwise it is believed that authority to issue bonds for such purpose does not exist in this section and no other section is found authorizing the issuance of bonds or the borrowing of money for maintenance purposes. Of course it requires direct authority for the issuance of bonds. No authority being found for borrowing money or issuing bonds for maintenance purposes in the first instance, of course it follows that no such power exists to replace money already paid out for such purpose. Furthermore, even if the \$6,000 was expended for a purpose within the meaning of section 3152, as amended, that is, for enlarging, improving or rebuilding in whole or in part, but was paid from the maintenance fund, still bonds could not be issued or money borrowed for the specific purpose of replenishing or paying back to a maintenance fund, as the latter purpose is not within or among the purposes defined by this section for which such money may be borrowed or such bonds issued.

It is believed that while the raising of maintenance funds by borrowing or issuing bonds is not authorized, it does not follow that the raising of the funds necessary for the erection, enlargement, improvement or rebuilding of the hospital by levies is prohibited, as the power in this particular instance to issue bonds presupposes and carries with it the power to levy a tax, and it would seem logical that the matter of issuance of bonds, when authorized, is a matter upon which each county acts individually, and if the purpose for which the bonds are issued squares with that part of section 3152, above quoted, some of the counties may issue bonds for that purpose while others may raise their respective shares by tax levy.

Respectfully,

JOHN G. PRICE,
Attorney-General.

1501.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN
SCIOTO COUNTY, OHIO.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

COLUMBUS, OHIO, August 19, 1920.