

and findings required by said section and which were jurisdictional to its power to proceed.

(2.) The transcript fails to show that provision was made by the board of education for the levy and collection of an annual tax sufficient to pay the interest upon said bonds and create a sinking fund for their redemption at maturity. This is necessary under the provisions of article XII, section 11, of the Ohio Constitution.

(3.) The transcript fails to show that the results of the election were canvassed as provided by section 5120 G. C.

I am therefore of the opinion that said bonds are not valid and binding obligations of the school district and advise that you decline to accept the same.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2181.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS,
MORGAN, LORAIN, PUTNAM AND ROSS COUNTIES, OHIO.

COLUMBUS, OHIO, June 20, 1921.

HON. LEON C. HERRICK, *State Highway Commissioner, Columbus, Ohio.*

2182.

APPROVAL, SIX LEASES TO STATE LANDS FOR COMMERCIAL
PURPOSES.

COLUMBUS, OHIO, June 20, 1921.

HON. JOHN I. MILLER, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I have your letter of May 31, 1921, in which you enclose the following leases, in triplicate, for my approval:

	<i>Valuation</i>
To The Toledo & Cincinnati R. R. Co.....	\$15,000 00
The Toledo & Cincinnati R. R. Co.....	3,333 33
R. Lellan Shoemaker.....	1,666 66
Geo. W. Weeks, et al.....	1,666 66
The Necomerstown Gas Co.....	500 00
The Massillon Electric & Gas Co.....	5,500 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,
JOHN G. PRICE,
Attorney-General.