

Specifically, therefore, the January, 1922, payroll of teachers of a school district, if due and unpaid and if the district is without funds raised within its limits of taxation sufficient to meet it, may be made the subject of a borrowing under section 5656 of the General Code as heretofore and during the period referred to, in spite of the general and permanent prohibition against such borrowing contained in section 2295-7 of the General Code.

Undoubtedly, it may be that many sections authorizing borrowing for current expenses, which are not expressly amended or repealed in House Bill 33, are repealed by implication; but, for the reasons above stated, we cannot say this of sections 3916 and 5656 of the General Code.

The principle laid down may have application also to cases other than that of teachers' salaries, which has been used merely for purpose of illustration in dealing with your second question. Specifically, it has admitted application to the case of salaries of county officials. Whether it applies to the salaries of officers of the police and fire departments of municipal corporations is a question which has not been considered herein.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2729.

APPROVAL, BONDS OF HIGHLAND TOWNSHIP, DEFIANCE COUNTY, OHIO, IN AMOUNT OF \$2,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, December 22, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2730.

APPROVAL, BONDS OF HIGHLAND TOWNSHIP, DEFIANCE COUNTY, OHIO, IN AMOUNT OF \$5,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, December 22, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2731.

APPROVAL, REFUNDING BONDS OF WELLSVILLE CITY SCHOOL DISTRICT IN AMOUNT OF \$40,000.

COLUMBUS, OHIO, December 22, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.