

1468.

BONDS, — VILLAGE OF ENGLEWOOD, MONTGOMERY COUNTY, \$17,000.00.

COLUMBUS, OHIO, November 22, 1939.

*Retirement Board, Public Employes Retirement System, Columbus, Ohio.*

GENTLEMEN:

RE: Bonds of the Village of Englewood, Montgomery County, Ohio, \$17,000.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of sanitary sewer bonds in the aggregate amount of \$17,000, dated September 1, 1939, and bearing interest at the rate of 4½ per cent per annum.

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

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

1469.

TAX LEVY—WHERE BOARD OF EDUCATION, LOCAL SCHOOL DISTRICT, FAILS AND REFUSES TO PROVIDE NECESSARY LEVIES—DUTY, COUNTY BOARD OF EDUCATION TO AUTHORIZE LEVIES—CERTIFY ACTION TO COUNTY AUDITOR—DUTY TO ACT IN SAME MANNER LOCAL BOARD SHOULD HAVE PROCEEDED—SEE SECTIONS 5625-25, 7610-1 G. C.

SYLLABUS:

*When the Board of Education as the taxing authority of a local school district fails and refuses to authorize by resolution the necessary tax levies within its district to meet the needs of the district for the next ensuing fiscal year and to provide sufficient school privileges for the youth of school age in the district as certified to it by the budget commission and the county auditor in pursuance of Section 5625-25, General Code, it becomes the duty of the county board of education of the county school district by virtue of Section 7610-1, General Code, upon being advised*