

It is the opinion of this department that a municipality, under authority of section 3916 G. C., is authorized to refund only legal obligations and that so called moral obligations which have been incurred contrary to the mandatory provisions of section 3806 G. C. cannot be considered as legal obligations and therefore cannot be refunded. It will be noted that a number of the listed items of indebtedness are of this latter character, particularly the following:

Fire engine -----	\$206.96
Telephone rent -----	92.50
Disinfectant and drugs-----	15.59
Hardware -----	28.00
"Various bills" unlisted-----	370.04

It may be that some of the other items are of the same character. Information contained in the transcript is however not full enough to make this certain.

A part of the above bond issue being for unauthorized purposes, I am under the necessity of disapproving the entire issue. I therefore advise that the Industrial Commission decline to purchase the bonds.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3701.

APPROVAL, BONDS OF LEROY RURAL SCHOOL DISTRICT, LAKE COUNTY, \$1,600, TO REPAIR AND IMPROVE SCHOOL PROPERTY.

COLUMBUS, OHIO, November 3, 1922.

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

3702.

DISAPPROVAL, BONDS OF VILLAGE OF CHESTERHILL, MORGAN COUNTY, \$3,000 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, November 3, 1922.

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

Re: Bonds of the Village of Chesterhill, Morgan County, in the sum of \$3,000, for the purpose of improving North Street and Mill Street in said village.

GENTLEMEN:—On an examination of the transcript submitted to me of the proceedings of council of the village of Chesterhill, I find said proceedings to be fatally defective in this that the ordinance providing for this issue of bonds