

3736.

DISAPPROVAL, BONDS OF COLERAIN TOWNSHIP RURAL SCHOOL DISTRICT, BELMONT COUNTY, \$13,000.00.

COLUMBUS, OHIO, November 18, 1922.

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

Re: Bonds of Colerain Township Rural School District, Belmont County, \$13,000.00.

GENTLEMEN:—The transcript for the above bond issue discloses that said bonds were issued under authority of section 7630-1 of the General Code, known as the emergency school bond section. Said section 7630-1 as amended, 109 O. L., 343, provides as follows:

“If a school house is wholly or partly destroyed by fire or other casualty or if the use of any school house or school houses for their intended purpose is prohibited by order of the Industrial Commission of Ohio or its successor in such authority, and the board of education of the school district is without sufficient funds applicable to the purpose, with which to rebuild or repair such school house or to construct a new school house for the proper accommodation of the schools of the district, and it is not practicable to secure such funds under any of the six preceding sections because of the limits of taxation applicable to such school district, such board of education may issue bonds for the amount required for such purpose. For the payment of the principal and interest on such bonds and on bonds heretofore issued for the purpose herein mentioned and to provide a sinking fund for their final redemption at maturity, such board of education shall annually levy a tax as provided by law.”

The proceedings set forth in the transcript recite that the board of education is attempting to exercise the authority of said section pursuant to an order of the Industrial Commission, said order of the Industrial Commission being in part as follows:

School Order No. 1454.

As an overcrowded condition exists with the present enrollment in the three buildings now occupied and comprising the Blaine School District, the Board of Education shall take immediate action to provide adequate school facilities and the necessary cubic feet of air space per pupil as required by the school laws and the Ohio State Building Code, viz. primary grade 200 cubic feet, grammar grade 225 cubic feet, and high school 250 cubic feet of air space per pupil.

To be complied within sixty (60) days.

I refer you to sections 871-22, 1031-1037, 4648-4657, 12600-1-282 of the Ohio General Code.

Awaiting notification immediately upon compliance.

Yours truly,

E. U. WHITACRE,
Chief of Division.”

It is my opinion that this order does not amount to a prohibition of the use of such school building for its intended purpose and that its issuance does not confer authority upon the board of education to resort to the unusual authority granted in said section 7630-1 G. C.

The above resolution further recites that a portion of the issue is to be used for the purchase of a site. It is the opinion of this department that section 7630-1 G. C. does not authorize the issuance of bonds for the purchase of real estate for a school building site.

For the reasons stated, it is my opinion that the bonds under consideration are not valid obligations of said school district, and I advise the Industrial Commission not to accept the same.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3737.

ROADS AND HIGHWAYS—WHERE COUNTY COMMISSIONERS MAKE AN ASSESSMENT UPON PROPERTY WITHIN VILLAGE IN CONNECTION WITH STATE AID HIGHWAY IMPROVEMENT UNDER SECTION 1214 G. C.—HOW UNPLATTED FARM LANDS ASSESSED.

When county commissioners acting under section 1214 G. C. and related sections, make an assessment upon property within a village in connection with a state aid highway improvement, and part of the property to be assessed consists of abutting unplatted farm lands, the tax value of the whole farm is the amount upon which the thirty-three per cent. limitation named in section 1214 G. C. is calculated. The commissioners are without authority to treat that part of the farm running to the depth, or average depth, of nearby platted lots, as the unit for applying said thirty-three per cent. limitation. In apportioning the assessment however, the commissioners may consider whether the farm to its entire depth is benefited in the same proportion as platted lots of lesser depth than the farm.

COLUMBUS, OHIO, November 20, 1922.

HON. J. F. HENDERSON, *Prosecuting Attorney, Ashland, Ohio.*

DEAR SIR:—You have recently submitted to this office the following:

"In the village of Hayesville, Ohio, the State is building a brick road to Jeromeville, being a part of the three C's road through Ashland County. Within the corporation of Hayesville the abutting property owners are being assessed by the foot front.

QUESTION. Where there are farm lands, not allotted, but within the village, how far back can we go in assessing the one-third valuation of the property? Can we go back further than the depth of the lots in said village upon the same road?

Subsequent correspondence with you has disclosed that the Council of the Village of Hayesville passed an ordinance granting permission for the building of the