

by *State, ex rel. Heald, vs. Zangerle et al., Budget Commrs.*, 94 Ohio St., 447, 115 N. E., 1013, the second paragraph of the syllabus in that case reading: 'The provision of Section 5649-1 General Code, that the taxing authorities in each taxing district of the state shall levy a tax sufficient to provide for sinking fund and interest purposes, requires the county budget commissioners to certify to the county auditor a tax sufficient for such purposes, regardless of other needs of the taxing district. *Rabe et al. vs. Board of Education*, 88 Ohio St., 403, approved and followed.'

In view of the fact that the provisions of Section 5649-1 were carried into Sections 5625-21 and 5625-23, General Code, the syllabus above quoted is entirely applicable. In the opinion, the language of Donahue, J., at page 450, is pertinent: 'It is not seriously contended that the amount certified is excessive. The only reason offered by the defendants for not certifying the full amount to the county auditor is that if this is done a sufficient sum cannot be provided, within the limitations fixed by law, to meet the current expenses of city government. That is unfortunate, but it does not authorize the budget commissioners to ignore the law.'"

This opinion deals only with the obligation to make a levy and not with any deficiency that may arise in the collection of taxes after such levy has been actually made, resulting from the non-payment of such taxes in full. This latter matter has been discussed in my Opinion No. 1815, dated November 3, 1933, and addressed to the Bureau of Inspection and Supervision of Public Offices, a copy of which opinion I am enclosing.

I am therefore of the opinion that it is mandatory to levy annually sufficient taxes to pay the interest on the bonds of a political subdivision and to provide a fund for their final redemption at maturity, even though by reason thereof such subdivision may not be able, on account of constitutional or statutory limitations, to levy a sufficient amount, or any amount, for other purposes.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2016.

APPROVAL, BONDS OF PARMA CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO, \$58,000.00.

COLUMBUS, OHIO, December 15, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2017.

APPROVAL, BONDS OF MUHLENBERG TOWNSHIP RURAL SCHOOL DISTRICT, PICKAWAY COUNTY, OHIO, \$2,400.00.

COLUMBUS, OHIO, December 15, 1933.

Retirement Board, State Teachers Retirement System, Columbus, Ohio