

This belief is strengthened by the opinion found in Opinions of the Attorney General, 1920, page 1133 that:

"The municipality may also if it finds itself in need of cash for expenditure between the time of passing the semi-annual appropriating ordinance and the time of semi-annual tax distribution, make an advance draft on the county treasury as early as the preceding December 20th or June 20th, to the extent of two-thirds of its share of the taxes now in question."

In the case of *Ampt v. The City of Cincinnati*, 5 Ohio Nisi Prius, page 99, it was held in the fourth and fifth branches of the syllabus:

"4. Where the estimate as to any particular object has been agreed upon by the officers and boards whose duty it is to make such estimate the amount of such expenditure cannot be increased by means of the appropriating ordinance; and an attempt to expend an amount above the estimate is illegal.

5. The main purpose of the legislation upon this subject was to secure an economical expenditure of the public funds, for those objects only which a wise and prudent foresight would deem necessary; and to this end to compel city officials in advance of expenditures to make public declarations of the amounts and objects for which they proposed to make expenditures, so that public attention and criticism might be directed to the same. Such being the purpose of the statutes the courts should give them a liberal construction in the interest of the public."

Answering your question specifically, it is therefore my opinion, that a municipality may not demand and receive an advance of 1924 taxes during 1923 after December twentieth, for the purpose of paying operating expenses for the last half of said year of 1923.

Respectfully,
C. C. CRABBE,
Attorney-General.

1051.

APPROVAL, BONDS OF CITY OF GALION, CRAWFORD COUNTY,
\$29,794.63, TO FUND CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, December 29, 1923.