

Assembly, but the only changes were that the new act makes the levy required by Section 4605 mandatory, whereas, before amendment, it apparently was a discretionary matter and the amendment to Section 4612 provides that the rules and regulations for the distribution of the fund shall be approved by a majority of the board of trustees whereas the section before amendment provided that the rules and regulations should be approved by the Director of Public Safety or the fire chief of the municipality.

It therefore clearly appears that, in so far as your question is concerned, the constructions placed upon the former sections will have application.

In an opinion of the Attorney General, found in the Reports of the Attorney General for the year 1914, page 919, it was held, as disclosed by the syllabus, that:

“The trustees of the firemen’s pension fund may adopt a resolution which will make it possible for the widow of one who has been a beneficiary of the fund to participate as a beneficiary on the ground that under Section 4612, General Code, the trustees are authorized to make rules and regulations for the distribution of the fund, including the qualifications of those to whom any portion of it shall be paid, and the amount thereof.”

In said opinion the Attorney General considered Sections 4600, 4603, 4605, 4608, 4609 and 4612, General Code.

If the Attorney General was correct in his conclusion, it is believed that the same is dispositive of your inquiries for the reason that the amendments to said sections have in no wise changed the rule insofar as your questions are concerned.

Upon consideration I concur in the conclusion of my predecessor and you are accordingly advised that when the board of trustees of a firemen’s pension fund has by rule provided for the payment of pensions to the widows, minor children, or other dependents of deceased members of the fire department, said pensions may be legally paid from the proceeds of the tax levy authorized under Section 4605, General Code.

It is believed that the foregoing is dispositive of both inquiries submitted.

Respectfully,

GILBERT BETTMAN,

Attorney General.

1352.

DISAPPROVAL, BONDS OF ROME TOWNSHIP RURAL SCHOOL DISTRICT, LAWRENCE COUNTY—\$1,500.00.

COLUMBUS, OHIO, December 31, 1929.

Re: Bonds of Rome Township Rural School Dist., Lawrence County, Ohio—\$1,500.00.

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

GENTLEMEN:—The transcript relative to the above issue of bonds discloses that these bonds are being issued for the construction of a non-fireproof school building and for the purpose of furnishing this building. The bonds appear to have been authorized by resolution of the board of education at the time of the authorization of notes on November 13, 1928, without a vote of the people. The certificate of the clerk of the board as to the financial status of the district states that the value of all real and personal property of the district set out on the tax duplicate thereof for the

year 1928 as shown by the duplicate in the office of the auditor of Lawrence County was \$633,900.00. Section 2293-15, General Code, 112 O. L. 370, insofar as is pertinent, provides:

“The net indebtedness created or incurred by any school district without a vote of the people shall never exceed one-tenth of one per cent of the total value of all property in such school district as listed and assessed for taxation.”

This section further provides certain bonds which shall not be considered in ascertaining the limitations of indebtedness provided therein, none of which appear to be applicable to this issue. It is manifest that under the provisions of Section 2293-15, supra, the board of education of this district may not authorize bonds for the purposes set forth in an amount exceeding \$633.90.

In view of the foregoing, I am of the opinion that the above issue of bonds, having been authorized without a vote of the people in an amount in excess of the limitation provided in Section 2293-15, General Code, is invalid, and I accordingly, advise you not to purchase these bonds.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

1353.

DISAPPROVAL, SIXTY LEASES TO RESERVOIR LANDS PLACED UNDER JURISDICTION OF COMMISSIONER OF CONSERVATION BY AMENDED SENATE BILL NO. 131.

COLUMBUS, OHIO, December 31, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—Some time ago you submitted for my examination and approval certain reservoir land leases in triplicate, sixty in number, by which there were leased and demised to the respective lessees therein named, parcels of reservoir lands particularly described in said several leases. The leases here in question, designated with respect to the several lessees therein named, the reservoir lands leased and the valuations of the parcels are as follows:

<i>Lessee</i>	<i>Location</i>	<i>Valuation</i>
Geo. L. Fink, et al.,	Indian Lake.....	\$466 67
O. E. Freeman, et al.,	Indian Lake.....	866 67
Anabel Hill,	Indian Lake.....	666 67
J. Frank Leatherman, et al.,	Indian Lake.....	833 34
J. Frank Leatherman, et al.,	Indian Lake.....	766 67
J. Frank Leatherman, et al.,	Indian Lake.....	300 00
J. Frank Leatherman, et al.,	Indian Lake.....	366 67
Ruth A. Mack,	Indian Lake.....	100 00
Mrs. Sarah R. Marshall,	Indian Lake.....	200 00
Fred Rentz,	Indian Lake.....	400 00
E. C. Ring, et al.,	Indian Lake.....	1,383 33
Mrs. Jean F. Thomas,	Indian Lake.....	816 67