

(2) The ordinance of council providing for this issue of bonds does not make provision for the levy of a tax upon the taxable property of the village to take care of any deficiency occurring in the collection of the special assessments for this improvement as required by section 3914-1 General Code.

The objections first above noted may perhaps be obviated by further information which the village authorities may be able to furnish, but inasmuch as the ordinance providing for this issue of bonds is itself defective, I do not feel that I have any discretion to do otherwise than to disapprove this bond issue and to advise you not to purchase the same.

Respectfully,  
 JOHN G. PRICE,  
*Attorney-General.*

2425.

DISAPPROVAL, BONDS OF VILLAGE OF AMHERST, LORAIN COUNTY,  
 OHIO, IN AMOUNT OF \$14,000 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, September 19, 1921.

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

Re: Bonds of the village of Amherst, Lorain county, Ohio, in the sum of \$14,000 to pay the share of said village of the cost and expense of improving certain streets therein.

GENTLEMEN:—I have examined the transcript of the proceedings of the council and of other officers of the village of Amherst, Ohio, relating to the above issue of bonds and find said proceedings to be in proper form with the exception that the ordinance providing for this issue of bonds does not make provision for an annual levy of taxes for the purpose of paying the interest on the bonds covering this issue and for the purpose of creating and maintaining a sinking fund to pay said bonds at maturity, all of which is required by section 11 of Article XII of the state constitution. The provisions of the state constitution in this behalf are obviously mandatory in their nature and requirements and the failure of council to observe the same in the enactment of this ordinance requires me to disapprove the issue and to advise you not to purchase the same.

Respectfully,  
 JOHN G. PRICE,  
*Attorney-General.*

2426.

DISAPPROVAL, BONDS OF ERIE COUNTY IN AMOUNT OF \$13,600  
 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, September 19, 1921.

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

Re: Bonds of Erie county in the amount of \$13,600 for the pur-

pose of paying a part of the compensation, damages and costs of the improvement of I. C. H. No. 276, Sandusky-Clyde road, section S.

GENTLEMEN :—Upon examination of the transcript of the proceedings of the county commissioners purporting to authorize the issuance of the above bonds I find that the proceedings for this improvement were commenced by the passing of a resolution applying for state aid prior to March 18, 1919. The actual date of the passage of this resolution is not given in the transcript, but it appears from the copy of the letter of the state highway commissioner approving said application, which is dated March 18, 1919, that said resolution was adopted prior to that date. The transcript also discloses that the bonds under consideration are to bear interest at the rate of six per cent per annum.

In the case of State ex rel. Frank T. Andrews, et al. vs. Zangerle, 101 O. S. 235, the supreme court held that county commissioners were without authority to issue bonds bearing a rate of interest in excess of five per cent for the cost and expense of road improvement, the proceedings for which were commenced prior to February 17, 1920.

Since the proceedings for the road improvement under consideration were commenced prior to that date as shown by the transcript, I am unable to approve the bonds issued in pursuance thereof, which bear a rate in excess of five per cent.

I am therefore of the opinion that the bonds under consideration are not valid and binding obligations of Erie county and advise the department of industrial relations not to accept the same.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

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2427.

APPROVAL, BONDS OF BLOOMFIELD TOWNSHIP RURAL SCHOOL DISTRICT, JACKSON COUNTY, IN AMOUNT OF \$27,000.

COLUMBUS, OHIO, September 19, 1921.

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

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2428.

MUNICIPAL COURT OF ALLIANCE—OFFICES COMPATIBLE—MEMBER OF BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTIONS AND ACTING JUDGE OF SAID COURT—ALSO DEPUTY CLERK OF BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTION AND ACTING JUDGE OF SAID COURT, QUALIFIED—OFFICES INCOMPATIBLE—MEMBER OF BOARD OF DEPUTY STATE SUPERVISORS AND INSPECTORS OF ELECTION AND DEPUTY CLERK OF SAME BOARD.

1. *A member of the board of deputy state supervisors and inspectors of elections may perform the duties of acting judge of the municipal court of Alliance during the vacation of the regular judge, as these offices are compatible.*