

of a tax for such issue. Assuming that the tax was included in the 1922 budget of said school district for said sinking fund purposes with respect to this issue, it is apparent under the provision of said section of the General Code that the first bond of said series should not mature earlier than about September 1, 1923.

The transcript shows that the board of education made an offer of the bonds provided for by said resolution to the board of sinking fund trustees of Putnam County and secured the rejection of said bonds by said county sinking fund trustees before offering the same to the Industrial Commission of Ohio. As to this, it will be observed that if said school district has existing and outstanding bonded indebtedness, it is the duty of the board of education to provide for the appointment and qualification of the board of sinking fund commissioners of said school district and to offer this proposed issue to said board of sinking fund commissioners before offering the same to the Industrial Commission. (Sections 7614, 7619 and 1465-58 G. C.)

In my consideration of the transcript of the proceedings relating to the above proposed issue of bonds I note other objections which would have the effect of preventing my approval of this issue without further information. Inasmuch, however, as the objections above noted require my disapproval of this issue, I do not deem it necessary to discuss the other objections noted in my consideration of said transcript.

Respectfully,

JOHN G. PRICE,
Attorney-General.

3492.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENTS, ASHLAND COUNTY.

COLUMBUS, OHIO August 11, 1922.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

3493.

APPROVAL, CONTRACT OF STATE OF OHIO WITH THE COLUMBUS HEATING AND VENTILATING COMPANY FOR HEATING COMMITTEE ROOMS, FOR SENATE AND HOUSE OF REPRESENTATIVES, STATE HOUSE, AT A COST OF \$5,490.00—SURETY BOND EXECUTED BY FIDELITY AND DEPOSIT COMPANY OF MARYLAND.

COLUMBUS, OHIO, August 12, 1922.

HON. LEON C. HERRICK, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted to me for approval a contract (four copies) between the State of Ohio, acting by the Department of Highways and Public Works, and The Columbus Heating and Ventilating Company, of Columbus, Ohio. This contract is for all work embraced under the heating contract for the committee rooms,