

sity, and calls for an expenditure of \$3,690.00.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which the National Surety Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
C. C. CRABBE,
Attorney General.

3116.

DISAPPROVAL, BONDS OF LANIER TOWNSHIP, PREBLE COUNTY,
\$9,035.06.

COLUMBUS, OHIO, February 4, 1926.

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

Re: Bonds of Lanier township, Preble Preble county, \$9,035.06.

GENTLEMEN:—The foregoing issue of bonds purchased by you is a part of an issue bearing date of August 1, 1925, and payable semi-annually from February 1, 1926 to August 1, 1931 inclusive. This issue has been made under authority of House Bill No. 599, which was passed on April 6, 1923, and became effective July 26, 1923, and is based upon the finding of the state auditor as to the indebtedness as of August 1, 1923, to be funded.

The state auditor's certificate bears date of February 15, 1924, and makes finding as to the net indebtedness of the school district as required by House Bill No. 599. The bond resolution was passed on December 11, 1923, and provides that the bonds shall be dated August 1, 1923.

It will therefore be observed that the bond resolution was passed prior to the determination of the amount to be funded by the state auditor, and that the bond resolution provides a date for the bonds prior to the time that any proceeding or authorization of the bonds had been provided.

In the Opinions of Attorney General, 1921, Volume 1, page 168, which opinion was directed to the State Teachers' Retirement System, it was held:

"Upon examination of the transcript, for the above bond issue, I find that the resolution authorizing the issuance of the bonds was adopted November, 10, 1920, and that it is provided in said bond resolution that the bonds shall be dated October 1, 1920. I find no provision in the General Code which authorizes a board of education to issue bonds bearing date prior to the date of the passage of the legislation authorizing their issuance. In fact the General Code contains

no provision relative to the dating of bonds issued under authority of section 5656. It cannot, however, be assumed that the mere absence of any provision will authorize the board of education to issue bonds which shall bear date prior to their authorizing act. If they are authorized to issue bonds bearing date six weeks prior to the bond resolution, by the same reasoning they could issue bonds bearing date a year or more prior to the bond resolution. This practice should not to say the least be approved, and I therefore advise you not to accept the bonds."

On account of the foregoing discrepancies and failure to follow the legal requirements as herein indicated I cannot approve this issue of bonds, and therefore advise not to accept the same.

Respectfully,
C. C. CRABBE,
Attorney General.

3117.

DISAPPROVAL, BONDS OF VILLAGE OF CHAGRIN FALLS, CUYAHOGA COUNTY, \$8,850.00.

COLUMBUS, OHIO, February 4, 1926.

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

Re: Bonds of village of Chagrin Falls, Cuyahoga county, \$8,850.00.

GENTLEMEN:—The foregoing issue of bonds is for the purpose of paying the village's portion of the cost of street improvements under state aid, the same to be general obligation bonds of the village.

The bond resolution recites:

"Whereas, at a general election held in the village of Chagrin Falls on the 3rd day of November, 1925, the question of issuing the bonds of said village in an amount in excess of the amount of taxes which may be raised at the maximum rate authorized by sections 5649-2, 5649-3a, 5649-3c or at the combined maximum rate authorized by section 5649-5b of the General Code, that is, in the sum of \$8,850.00 for the purpose of paying the village portion of improving the said road was submitted to the vote of qualified electors of said village, and,

Whereas, the majority of electors voting thereon at said election voted in favor thereof."

The transcript shows the submission of the question of granting an additional levy of taxes for a period of five years, but does not contain any evidence of submission of the question of authorizing the issuance of the bonds.

The transcript does not contain any additional statement as to the tax valuation of the village, from which it can be determined as to whether or not the amount of bonds to be issued will exceed the limitations as provided in section 3941 G. C.

This matter might be determined by further correspondence, but it is further observed that the bond ordinance which was passed on November 9, 1925, provides that the bonds shall mature as follows: