2512.

APPROVAL, BONDS OF VILLAGE OF PERRYSBURG, WOOD COUNTY, OHIO—\$53,530.00.

COLUMBUS, OHIO, November 6, 1930.

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

2513.

APPROVAL, BONDS OF VILLAGE OF GREENFIELD, HIGHLAND COUNTY, OHIO—\$25,000.00.

COLUMBUS, OHIO, November 6, 1930.

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

2514.

PARTITION FENCE—BUILT BY CONTRACTOR UNDER CONTRACT FROM TOWNSHIP TRUSTEES—NO AUTHORITY FOR TOWNSHIP TRUSTEES TO EXPEND MONEY FROM GENERAL FUND WHEN TAXPAYER IS DELINQUENT IN TAXES.

## SYLLABUS:

Township trustees are not authorized to expend money from the general fund to pay a contractor who has built a partition fence pursuant to Section 5913, General Code, even though the tax payer upon whose land the fence was built has failed to pay his taxes to the county treasurer for over a year, and the amount can not be otherwise collected by the contractor.

COLUMBUS, OHIO, November 7, 1930.

Hon. George S. Middleton, Prosecuting Attorney, Bellefontaine, Ohio.

Dear Sir:—This will acknowledge receipt of a communication over the signature of John P. Dickinson, Assistant Prosecuting Attorney, as follows:

"The township trustees of Monroe Township in this county pursuant to Section 5913 and 5914 of the General Code, have constructed a partition fence. The land owner against whom a portion of the costs have been assessed has failed to pay his taxes for over one year and there is little likelihood that he will pay them for some little time and the trustees feel that the contractor who built the fence should be paid and not have to wait for the collection of taxes to get his money.