

2657.

APPROVAL, BONDS OF NEW HARRISBURG RURAL SCHOOL DISTRICT,
CARROLL COUNTY, OHIO—\$17,000.00.

COLUMBUS, OHIO, December 10, 1930.

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

2658.

DISAPPROVAL, BONDS OF MASSILLON CITY SCHOOL DISTRICT,
STARK COUNTY, OHIO—\$5,000.00.

COLUMBUS, OHIO, December 10, 1930.

Re: Bonds of Massillon City School Dist., Stark County, Ohio, \$5,000.00.

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

GENTLEMEN:—I have examined the transcript relative to the above bonds which appear to be part of an issue in the aggregate amount of \$300,000 issued in the year 1920 pursuant to a vote of the electors at the November 1919 election. The resolution authorizing these bonds passed November 28, 1919, as contained in the transcript, discloses that no provision whatever had been made for levying a tax to meet the interest and principal requirements of the issue. Section 11, Article XII of the Constitution, as adopted September 3, 1912, provides as follows:

"No bonded indebtedness of the state, or any political subdivisions thereof, shall be incurred or renewed, unless, in the legislation under which such indebtedness is incurred or renewed, provision is made for levying and collecting annually by taxation an amount sufficient to pay the interest on said bonds, and to provide a sinking fund for their final redemption at maturity."

In view of the apparent failure to have complied with the foregoing constitutional provision, I advise you not to purchase these bonds.

Respectfully,

GILBERT BETTMAN,

Attorney General.

2659.

DISAPPROVAL, BONDS OF ARLINGTON SCHOOL DISTRICT, HANCOCK
COUNTY, OHIO—\$5,000.00.

COLUMBUS, OHIO, December 10, 1930.

Re: Bonds of Arlington School District, Hancock County, Ohio, \$5,000.00.

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

GENTLEMEN:—The transcript relative to the above bonds recently purchased by your board discloses that these bonds are part of an issue in the aggregate amount

of \$120,000 authorized on July 10, 1922. The proceedings leading up to the authorization and issuance of these bonds became pending in that year. Section 4679, General Code, was last amended by the Legislature May 14, 1921, as part of House Bill No. 180 of the 84th General Assembly. It provides as follows:

"The school districts of the state shall be styled, respectively, city school districts, exempted village school districts, village school districts, rural school districts and county school districts."

It is my view that under the provisions of Section 4679, supra, which section was in force and effect at the time the proceedings leading up to the issuance of these bonds became pending, there was no authority for the issuance of school bonds by other than a city school district, an exempted village school district, a village school district or a rural school district. Since this issue appears to have been authorized and issued by none of these districts as authorized by law, I advise against their purchase.

Respectfully,

GILBERT BETTMAN,
Attorney General.

2660.

CANAL LAND—TERMS OF RENTAL REQUIRED BY STATE WHEN SUCH LAND IS TAKEN OVER BY A MUNICIPAL CORPORATION OR OTHER POLITICAL SUBDIVISION—DIFFERENCE IN APPRAISAL VALUES—RENTALS ON LEASES ALREADY OUTSTANDING DISCUSSED.

SYLLABUS:

Municipal corporations or other political subdivisions in Stark County, Ohio, taking over by assignment from the state existing leases on Ohio canal lands abandoned by the act passed by the 88th General Assembly under date of April 6, 1929, and which went into effect on July 25, 1929, (113 O. L., p. 532), are required in such cases to pay to the state a rental of 4% on the appraised value of the lands covered by such leases as such value is determined by the appraisal made under the provisions of said act, whether such leases are in their original form or have been renewed under the provisions of said act by the lessees therein named; and this is true notwithstanding the fact that as to such leases as have not been renewed under the provisions of said act by the lessees therein named, the municipal corporation or political subdivision to which assignments of such leases have been made is only entitled to collect from the respective lessees named in said leases an annual rental of 6% upon the appraised value of the lands covered by said leases on the appraisal made at the time of the execution of said respective leases.

COLUMBUS, OHIO, December 10, 1930.

HON. A. T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication, which reads as follows:

"By the terms of Section 7 of Amended Senate Bill No. 235, as passed by the 88th General Assembly of the State of Ohio on the 6th day of April, 1929 (O. L. 113, pages 532-541), the Governor was required to appoint a Board