

Section 1177, General Code, provides for the method of submission and form of ballot for such proposition.

Section 1177-1, General Code, provides:

"If a majority of the electors voting on such proposition in the county are in favor of establishing such experiment farm, then the commissioners of the county shall levy a tax on all the taxable property in such county as listed for taxation on the county duplicate, which levy shall not exceed one-fifth of one mill on the dollar of the taxable property of the county in any one year, nor shall the aggregate of all levies for such purposes exceed two mills on the dollar."

Section 1177-2, General Code, provides for the issuance of bonds in anticipation of the collection of the tax authorized by this act, and the use of the money to be raised thereby.

The transcript submitted in this case does not show any compliance with the provisions of the sections of the statute above quoted insofar as submitting the proposition to the electors of the county.

It is therefore apparent that the bonds can only be issued in anticipation of the levy and collection of the tax as provided in the preceding sections, and such tax levy can only be made for such purposes when approved by the electors.

Section 1177-4, General Code, as amended in 109 O. L., page 45, provides for an appropriation of not to exceed \$2,000.00 per year, for the purpose of paying the wages of laborers employed in the management of such farm, and for the purchase of supplies, materials, implements, live stock, feed and teams, and for the construction of buildings, barns and fences, but this section contains no provision for a bond issue in anticipation of the collection of such appropriation, and no such intention can be read into section 1177-2, General Code, and for the special reason that section 1177-4, General Code, was passed subsequent to the passage of the section giving the bond issuing authority.

You are therefore advised that there is not statutory authority for an issue of bonds under section 1177-2, General Code, except when the tax levy for the same has been approved by the electors of the county. You are further advised that these bonds have not been legally issued as contemplated by this section. The issue is therefore disapproved, and you are advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

Attorney General.

2568.

APPROVAL, BONDS OF CITY OF LOGAN, HOCKING COUNTY, \$63,500.00.

COLUMBUS, OHIO, June 12, 1925.

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