

In the matter of the court decision cited by you in 88 O. S. 403, our certificate has been made that a levy will be made on the 1925 duplicate to care for the \$160,000.00 school bond issue of Mingo school district, after this levy has been made there is not sufficient room within the 15 mills to care for the bond issue in question.

"When the resolution for the school bond issue was presented to us there was room within the 15 mill limitation to levy the sinking fund requirements and I accordingly issued my certificate.

"I am advising you that there is not sufficient room within the 15 mill limitation to care for the sinking fund requirements for the bond issue in question."

On account of the fact that the county auditor refuses to certify a levy to meet the sinking fund requirements for this issue of bonds, this department will be compelled to disapprove the issue, and you are therefore advised not to accept said bonds.

Respectfully,

C. C. CRABBE,

*Attorney General.*

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2714.

APPROVAL, BONDS OF KINGSTON VILLAGE SCHOOL DISTRICT, ROSS COUNTY, \$2,400.00.

COLUMBUS, OHIO, Aug. 13, 1925.

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

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2715.

TAX LEVY—PROVISIONS OF SECTION ONE OF HOUSE BILL NO. 58  
(5649-5 G. C.) CONSTRUED.

SYLLABUS:

*Section 1 of house bill No. 58, provides that the commissioners of any county, any board of education other than the county board of education, the legislative body of any municipality and the trustees of any township, may provide for the submission to the electors to the question of levying taxes in excess of limitations "for the purpose of meeting the current expenses of the subdivision." The authority is not granted for the submission of the question for current expense for a particular function of government, but requires the submission of the question for such levy outside of limitations as will be required to meet the excess of all current expenses above limitations.*

COLUMBUS, OHIO, Aug. 17, 1925.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—This acknowledges receipt of your letter of June 29th, as follows:

"The board of park commissioners of the city of Hamilton desire a levy