

it is believed that the only adjustment which could be made would be in the county budget. Certainly the sections authorizing the minimum levy for school purposes and the section authorizing the state school levy are as strong as the section authorizing the average levy for three years to be taken as a basis of the city levy for purposes of adjustment.

While no part of the 6.65 mills for current expenses for the city could be considered as actually coming within the ten mill limitation, or within the fifteen mill limitation, the average levies within the ten and fifteen mills for the city would have to be taken for the purpose of adjusting the budget. And as a matter of fact if such figures are taken as a basis of adjustment levies equal to the average levies would come for all intents and purposes within the ten and fifteen mill levy, unless the actual levies made for such fiscal year were less than the average levy.

However, if the average levy for the last three years for the City of Cincinnati has been 4.85, then the school district is in no different condition under the charter amendment than it was prior to this time. For if the average levy for the City of Cincinnati, which was allowed by the budget commission was 4.85, that, together with the minimum school levy and the state levy for school purposes would amount to the same as they do under the present circumstances.

You are advised that irrespective of House Bill No. 5 the schools still have the minimum 2.20 mill and the 2.65 mill levy within the ten mill limitation. They will also have available the one mill tuition levy between the ten and fifteen mill limitations or so much of it as may be allowed by the budget commission.

The average levy for the three years preceding the adoption of the amendment for current operating expenses will be considered as within the ten mill limitation for the purpose of adjusting the budget under section 5649-3c of the General Code.

Respectfully,

C. C. CRABBE,  
*Attorney-General.*

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3928.

A PPROVAL, BONDS, CITY OF DENNISON, TUSCARAWAS COUNTY,  
\$1,997.56.

COLUMBUS, OHIO, January 6, 1927.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*

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3929.

DISAPPROVAL, BONDS, CITY OF PORTSMOUTH, SCIOTO COUNTY,  
\$17,160.96.

COLUMBUS, OHIO, January 6, 1927.

Re: Bonds of City of Portsmouth, Scioto County, \$17,160.96.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN—An examination of the transcript of the foregoing issue of bonds discloses that the bonds were advertised for sale in two newspapers and in each case