

and the Western and Southern Indemnity Company of Cincinnati, Ohio, is surety, conditioned for the faithful discharge of the duties of the principal as Secretary of State.

Said bond appears to be legal and proper as to form, and in accordance with the provisions of Section 159, General Code. I am, therefore, hereby approving the said bond and returning the same to you together with all other papers attached thereto.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

2158.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS SECRETARY OF STATE—GEORGE S. MYERS.

COLUMBUS, OHIO, January 12, 1934.

HON. GEORGE S. MYERS, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—You have submitted for my consideration an official bond given by you for the faithful performance of your duties as Secretary of State of the State of Ohio, in accordance with the requirements of section 156, General Code.

The bond is signed by you as principal and by the Western and Southern Indemnity Company of Cincinnati, Ohio, as surety, and is in the principal amount of \$50,000, conditioned upon the faithful performance, during your term of office, of the duties imposed upon you by law.

It is noted that the Governor and Auditor of State are required to approve this bond under said section 156, General Code, and I presume that these signatures will be obtained before said bond is filed with the Auditor of State.

Finding said bond in proper legal form and properly executed, with the exception that the Governor and Auditor of State's signatures are not yet on the bond, I have noted my approval thereon and return the same to you herewith.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

2159.

APPROVAL, NOTE OF RUSHCREEK RURAL SCHOOL DISTRICT, FAIRFIELD COUNTY, OHIO—\$5,500.00.

COLUMBUS, OHIO, January 12, 1934.

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

2160.

APPROVAL, QUIT CLAIM DEED, ETC., EXECUTED BY GEORGE J. RATHBUN TO THE STATE OF OHIO BETWEEN BOWLING GREEN AND PERRYSBURG, OHIO.

COLUMBUS, OHIO, January 12, 1934.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—I am in receipt of certain papers concerning the matter referred

to in your letter as: "Abandoned traction right of way" on Dixie Highway between Bowling Green and Perrysburg, Wood County, consisting of letters of authority to testamentary trustee, quit claim deed executed by George J. Rathbun, and affidavit of John S. Saalfield, together with certain papers which were submitted to me at the time I wrote you concerning this title on July 13, 1933. In my opinion No. 55, rendered to you under date of January 24, 1933, the following paragraph appears:

"Subject to the curing of the defect above mentioned, it is my opinion that the successor in title to William B. Taylor, Trustee, would have the right to sell parcels described in deeds Nos. 1, 2, 4, 6, 8 to 15, both inclusive, 17 to 24, both inclusive, 24a, 26 to 30, both inclusive, and 41."

From the enclosed documents, it is my opinion that such documents convey the interest of the successors of William B. Taylor, trustee, deceased, as above referred to.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

2161.

BUDGET—ASSESSMENT UPON CITY BY SANITARY DISTRICT AMOUNT THEREOF MUST BE STATED IN CITY'S TAX BUDGET—ANTICIPATED REVENUES OF CITY FROM WATER DEPARTMENT MAY NOT BE ALLOWED AS REDUCTION FROM SAID AMOUNT WHEN.

*SYLLABUS:*

1. *Where a board of directors of a sanitary district in which a city is located has duly levied an annual assessment upon such city for the purpose of providing funds for bond retirement and interest, it is the duty of the city to set forth in its tax budget the amount of such assessment.*
2. *The budget commission of the county in which such city is located has no authority to allow, as a reduction from said amount, funds which such city certifies in its budget to be available from the funds of its water department unless such funds have first been appropriated by the taxing authority of such city for that purpose, and unless, prior to the certification by the budget commission of its action upon the budget of such city, the fiscal officers of such city have paid such funds to the county treasurer to be credited as a partial payment of such annual levy.*
3. *Where the budget commission has allowed as a reduction funds which have not been appropriated for that purpose and have not been paid to the county treasurer, and has certified its action to such city, and the city has taken no action thereon, it is the duty of such budget commission to reconsider and so revise its action on the budget of such city that such entire annual levy is included therein.*

COLUMBUS, OHIO, January 13, 1934

HON. JESSE H. LEIGHNINGER, *Prosecuting Attorney, Youngstown, Ohio.*

DEAR SIR:—Your recent communication reads in part as follows: