

them, for the levy and collection of the taxes provided in section 1222 G. C. and in anticipation of the collection of which the bonds under consideration purport to be issued; nor for the levy and collection of a tax required by the provisions of section 1223 G. C. to cover any deficiency which may result from failure in payment or collection of the township taxes or special assessments levied against benefited property. Until provision has been made for such tax levies the county commissioners are without authority to issue the bonds under consideration. See also Article XII, section 11, of the Ohio constitution.

(2) The bond resolution fails to provide the rate of interest which said bonds shall bear.

There are other omissions and defects in the proceedings which would doubtless be remedied if a full and complete transcript of the proceedings of the county commissioners were submitted.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

1133.

DISAPPROVAL, BONDS OF RICHLAND COUNTY IN AMOUNT OF
 \$36,500, ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 6, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

RE: Bonds of Richland county in the amount of \$36,500, for the improvement of section B, I. C. H. 483, being one bond of \$2,500 and seventeen bonds of \$2,000.

GENTLEMEN:—I have examined the transcript of the proceedings of the county commissioners and other officers of Richland county relative to the above bond issue and decline to approve the validity of said bonds for the following reasons:

(1) The transcript fails to show that provision has been made by the county commissioners, either in the bond resolution or any other proceedings had by them, for the levy and collection of the taxes provided in section 1222 G. C. and in anticipation of the collection of which the bonds under consideration purport to be issued; nor for the levy and collection of a tax required by the provisions of section 1223 G. C. to cover any deficiency which may result from failure in payment or collection of the township taxes or special assessments levied against benefited property. Until provision has been made for such tax levies the county commissioners are without authority to issue the bonds under consideration. See also Article XII, section 11, of the Ohio constitution.

(2) The bond resolution fails to provide the rate of interest which said bonds shall bear.

There are other omissions and defects in the proceedings which would doubtless be remedied if a full and complete transcript of the proceedings of the county commissioners were submitted.

Respectfully,
 JOHN G. PRICE,
Attorney-General.